

A systematic literature review on internal audit quality and job performance

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Abstract: The study is a systematic literature review and bibliometric analysis of internal audit quality aimed at evaluating the conceptual definitions, theoretical background, and methodologies adopted in past studies. 345 records were located in various databases, of which 150 studies passed the inclusion criteria according to PRISMA guidelines. Bibliometric mapping with the help of VOSviewer identified intellectual structures, with audit quality, audit fees, corporate governance, and auditor competence as the main themes. Important aspects of internal audit quality were summarized, such as independence, competence, objectivity, due professional care, risk-based auditing, and internal control effectiveness, with inconsistency in the operationalization of these variables in the literature. Theoretical analysis revealed that agency, stewardship, institutional, and resource-based theories prevailed, and there was little adjustment to the internal audit framework; other perspectives were underrepresented. Research is methodologically dominated by cross-sectional surveys and archival studies, and rarely by longitudinal and experimental research. Results indicate that audit quality and auditor performance are bidirectional, although the causal pathways are poorly studied. The contribution of this review is that, by combining PRISMA and bibliometric analysis, the field is mapped and can be applied practically to audit committees, chief audit executives, and governance boards, and offers future research directions, especially in behavioral, technological, and emerging market environments.

Keywords: *Audit quality, Auditor performance, Internal audit quality, Internal auditor effectiveness, Job performance.*

1. Introduction

The growing sophistication of modern organizational contexts has increased the strategic importance of internal auditing as a key governance model. The internal audit functions no longer play the conventional compliance and assurance roles but instead now play a significant role in risk management, control efficacy, and organizational performance [1]. Global governance frameworks such as those promoted by the Institute of Internal Auditors and the Committee of Sponsoring Organizations of the Treadway Commission focus on the centrality of internal audit in enhancing accountability, transparency, and value creation of organizations. Internal audit quality has become, therefore, a central construct in academic research and practice as the foundation of the effectiveness of corporate governance structures and the quality of financial and nonfinancial reporting.

The increasing pressure on audit accountability has also heightened pressure on the performance of internal auditors. Internal audit functions are increasingly expected by stakeholders (regulators, investors, and boards of directors) to make measurable contributions to organizational performance. This has put a significant burden on internal auditors by requiring them to perform at high levels of job performance, which include technical competence, professional skepticism, independence, and the ability to provide actionable insights. Therefore, the interdependence of internal audit quality and auditor job performance is now a focus in the literature, though it remains under-theorized and empirically fragmented.

Although the quality of internal audit has been identified as an important concept, the literature indicates that there is significant conceptual ambiguity regarding how internal audit quality is defined and operationalized. Landers and Behrend [2] tend to equate internal audit quality with external audit quality or narrow it down to proxy measures, including audit fees, auditor tenure, or adherence to standards. This fragmentation is reflected in the bibliometric mapping created using VOSviewer, where clusters form around audit quality, corporate governance, audit fees, earnings quality, and auditor characteristics, but lack an integrative structure. Although audit quality is often considered a predictor of financial reporting quality and good governance, the conceptual boundaries of audit are not well defined, especially concerning the internal audit role.

The major weakness of previous studies is the lack of adequate differentiation between audit quality as an organizational performance and auditor performance as an individual-level construct. Fedyk et al. [3]; Jo et al. [4]; Khalil [5] assume implicitly that a high level of auditor performance will inevitably lead to high-quality audits (without properly analyzing how individual competencies are converted into audit results). This neglect has led to an incoherent body of knowledge where micro-level aspects of behavior and macro-level governance results are seldom combined. The lack of a common perspective undermines the explanatory capacity of current models and restricts the development of evidence-based practices in the field.

The theoretical background of internal audit quality research is also disjointed. Agency theory has been extensively used to defend the role of auditing in reducing information asymmetry and aligning the interests of managers with those of stakeholders [6]. Although this view provides a helpful rationale at the macro level, it alone poorly reflects the behavioral and cognitive aspects of auditor performance. Expertise, technology, and processes have been cited as organizational capabilities used to conceptualize audit quality by drawing on resource-based views. Nonetheless, such methods usually fail to consider the dynamic relations between individual auditors and organizational situations. The institutional theory has also been used to describe the institutional adoption of audit practices as responses to regulatory and normative pressures, but is more focused on conformity rather than performance outcomes. This has resulted in fragmented lines of research lacking theoretical convergence and which do not synergize to enhance knowledge of internal audit quality.

The problems of methodological inconsistencies also complicate the situation in this field. The PRISMA flow diagram suggests a rigid screening procedure with a comparatively small number of studies that could be included. Cross-sectional survey studies are common in many empirical studies, causing concerns over common method bias and constrained causal inference [7]. The methods of measurement differ significantly, with some studies using perceptual scales, whereas others have used archival proxies, thus compromising comparability and cumulative knowledge building. Moreover, longitudinal and mixed-method research studies are clearly underrepresented, and these studies are necessary to address the dynamism and context of audit processes.

The other interesting gap in the literature is the low level of integration of job performance constructs into the audit quality discourse. Although human resource management and organizational behavior research have explored job performance as a multidimensional construct that includes task performance, contextual performance, and adaptive performance, these have not been integrated into internal audit research systematically. The absence is especially noteworthy considering that internal auditing is an inherently knowledge-heavy and judgment-driven profession, and personal skills and behavior are critical in defining the outcome of an audit. The inability to reconcile these spheres is a lost chance to deepen both theoretical and empirical knowledge.

The current research study fills these research gaps by contributing to an in-depth and holistic approach to the review of the quality of internal audit. In particular, it aims to streamline the scattered definitions, define the conceptual divide, and draw differentiated lines between audit quality and the job performance of an auditor. Compiling the insights of various theoretical viewpoints, the research will detect the primary paradigms and outline the understudied lenses that can be used to improve the

explanatory depth. Additionally, it critically assesses the methodological rigor of the literature with its limitations and suggests ways to develop a more rigorous research design.

Notably, the question of job performance has been incorporated in this review as part of the audit quality argument since it is known that the quality of internal audit functions depends on the abilities and conduct of individual auditors. On connecting the micro-level performance variables to the macro-level governance variables, the research study advances an integrative conceptual framework, which reflects the multidimensional character of internal audit quality. This model focuses on the interaction of auditor competencies, organizational support processes, and outside institutional pressures, hence giving a more holistic view of how audit quality is created and maintained.

The study establishes internal audit quality as a multidimensional construct that can never be comprehensively understood without the interplay of individual, organizational, and institutional determinants. It can be presented as a solid framework for future research and practice by eliminating conceptual ambiguity, theoretical fragmentation, and methodological constraints. The suggested integrative framework not only contributes to academic discourse but also has direct implications for the practice of organizations aiming to increase the efficiency of their internal audit functions within increasingly demanding and complex governance environments.

1.1. Objectives of the Study

- i. To identify and synthesize existing definitions and dimensions of internal audit quality.
- ii. To evaluate the theoretical frameworks underpinning studies on audit quality.
- iii. To identify methodological approaches used in prior research.
- iv. To identify research gaps and propose future research directions.

2. Methodology

The methodological design of the study is based on a systematic literature review (SLR) and a bibliometric analysis, which is a growing trend in high-impact management and accounting research. This interdisciplinary approach allows both breadth and depth by systematically synthesizing available knowledge while plotting the intellectual organization of the field [8]. The level of methodological rigor is based on the PRISMA 2020 framework and is supplemented by the description of search practices, clear inclusion criteria, and multi-layered quality control. This systematic literature review adheres to PRISMA requirements to ensure transparency, rigor, and reproducibility in selecting and synthesizing studies on internal audit quality. The review will combine PRISMA and bibliometric analysis to trace the intellectual landscape of the field and identify new trends.

Database searches (Scopus, Web of Science, and Google Scholar) revealed 345 records. Registers and other citation sources did not retrieve any records. The duplicate elimination removed 45 records, resulting in 300 distinct studies for screening. Automation software was used to mark potentially ineligible records, but none were eliminated at this step. The 300 records were screened on title and abstract to determine the relevance of the records to the quality of internal audits and audit performance. In screening, 110 studies were eliminated due to irrelevance. The rest 190 reports were requested to be fully-text retrieved and five reports could not be retrieved because of access restrictions. Out of these 185 reports were evaluated according to preset eligibility requirements: peer reviewed nature, relevance towards internal audit quality dimensions, and empirical or theoretical value.

The non-peer-reviewed studies (n=5), studies with inappropriate design (n=16), and irrelevant population studies (n=14) were excluded. After evaluating eligibility, 150 studies were enrolled in the review. These studies form the basis of bibliometric mapping and thematic analysis, enabling the synthesis of definitions, theoretical frameworks, methodological approaches, and the relationship between internal audit quality and auditor performance. PRISMA approach provides a methodological rigor as it gives a study selection process that is transparent and minimizes bias in evidence synthesis. It can be used with VOSviewer bibliometric analysis to identify the impactful clusters of research, patterns

of co-citation, and areas of research gaps such as underdeveloped new markets, behavioral aspects, and digital audit revolution.

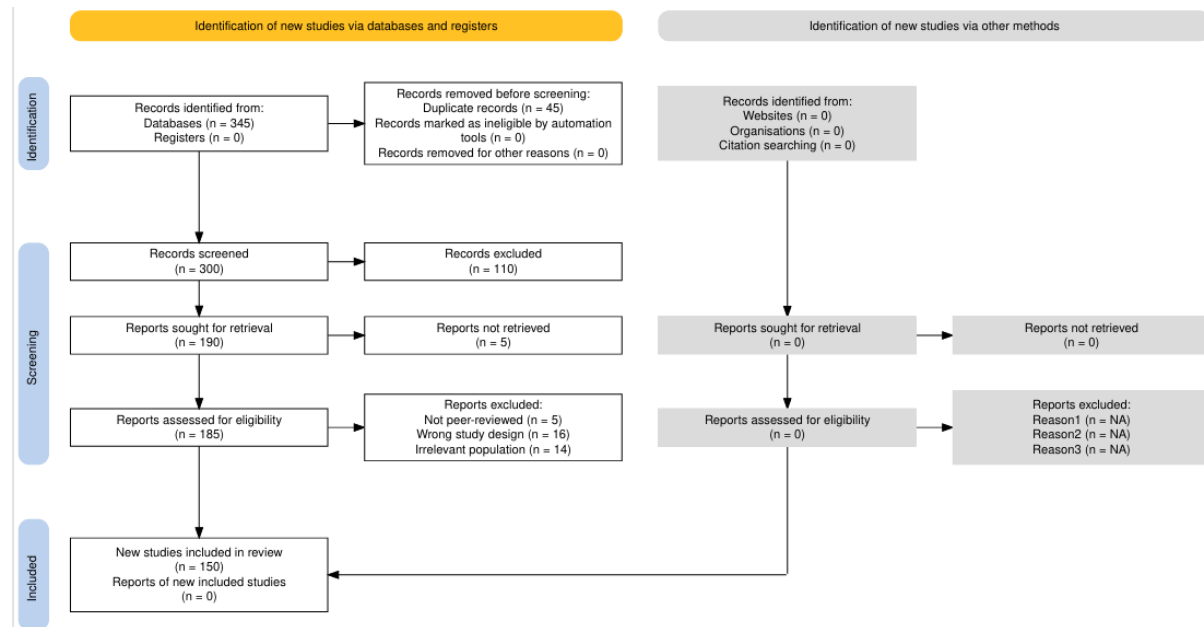


Figure 1.
PRISMA flow diagram.

Source: Generated from the PRISMA software.

The PRISMA 2020 framework is adopted due to its strength in enhancing transparency, replicability, and accountability in the synthesis of evidence in terms of methodology. PRISMA is especially appropriate in a field that can be considered interdisciplinary, like the study of audit quality, where conceptual fragmentation and methodological heterogeneity require a systematic review protocol [7]. PRISMA reduces selection bias by dividing the review into identification, screening, eligibility, and inclusion steps, thereby improving the trustworthiness of the results. The screening process is also reinforced by the fact that the review was conducted using two independent reviewers. Inter-reviewer consensus is generally considered an essential tool that helps reduce the subjectivity of the results and improve the internal validity of systematic reviews [9]. This method is especially critical in research on audit, which may have blurred conceptual boundaries related to internal audit quality, audit effectiveness by external audit, and governance mechanisms. The PRISMA flow evidence reflects intensive filtering of the material, and the difference between initial identification and final inclusion is significant. This loss aligns with best practices, where rigid eligibility criteria are used to guarantee conceptual fit and methodological soundness [7]. The presented 150-study sample is large and heterogeneous enough to make generalizable conclusions.

The choice of Scopus and Web of Science is a methodologically reasonable selection of databases with extensive indexing of high-quality and peer-reviewed articles. These databases have become recognized as authoritative sources of bibliometric and systematic reviews because of their coverage, citation tracking features, and quality control mechanisms [10]. The use of these databases helps to improve the external validity of the review since the studies included are capable of meeting the set academic standards. The selected period, namely, 2000-2025, is both theoretically and empirically oriented. The decade of the early 2000s can be characterized as a new force in auditing research due to major corporate scandals and regulatory changes that made the discussion of audit quality and governance a crucial subject among scholars. A timeframe stretching to 2025 guarantees the presence of

recent changes, especially digital transformation, data analytics, and transforming governance frameworks. Such a longitudinal range makes it possible to trace tendencies and paradigm shifts in the literature.

The search strategy will utilize a structured Boolean reasoning approach aimed at capturing conceptual variations in the independent and dependent constructs. The presence of internal audit quality, audit quality, and internal auditor effectiveness indicates the multidimensionality of audit quality as operationalized in research focused on audit quality before [11]. Likewise, the incorporation of job performance, employee performance, and auditor performance ensures that the outcome dimension is addressed comprehensively. Search sensitivity and specificity are improved with Boolean operators, reducing the chances of excluding relevant studies and minimizing irrelevant retrievals [12]. The use of filters, such as peer-reviewed articles in journals and the English language, also brings uniformity and comparability to research. Although language bias can be present in the form of excluding non-English studies, this method is often used in SLRs to ensure analytical consistency and viability [13]. The lack of other sources of information, such as organizational repositories or citation searches, limits the ability to indicate that the existing body of knowledge in this field is well-represented in major academic databases. This supports the suitability of the search strategy and the development of the field.

The inclusion and exclusion criteria will be used to achieve conceptual clarity and analytic focus. The review limits itself to that subset of studies that discuss internal audit quality and outcomes of performance, which avoids watering down research findings that may be caused by including non-related areas like external audit or regulatory compliance. Such a difference is theoretically sound because internal audit functions have adjusted their roles to compliance and have transitioned to the strategy of an organizational governance partner and performance improvement [14]. By considering only those studies that address performance implications, the review aligns with current research interested in value creation, not regulatory compliance. Such exclusion of editorials, commentaries, and grey literature is best practice in methodology because, in many cases, they lack empirical rigor and peer validation.

Quality assessment will be used to identify the reliability of the evidence that is synthesized. The multi-dimensional assessment system used in this paper covers three main dimensions: quality of the journals, methodological rigor, and citation impact. Previous research has proven that rating journals is an effective proxy of research quality, especially in areas with a high level of methodological heterogeneity [15]. Nonetheless, the ranking of journals is not the only sufficient measure; therefore, methodological rigor is also evaluated. By assessing the research design, data validity, and methodology of analysis, it is guaranteed that the studies presented contain strong and reliable results. This is especially true in audit research, where endogeneity and methodological errors are weaknesses that may have a profound impact on conclusions. Citation impact is included as another measure of scholarly influence. Despite the fact that citation count is not a definitive metric on its own, it serves as a good proxy for the relevance and acceptance of research in the academic community. With a balance of citation impact and methodological rigor, both influential and high-quality studies are included.

The methodological strength is boosted with the help of the bibliometric analysis with the application of VOSviewer, which is an effective tool in mapping the research landscape quantitatively. The concept of bibliometric techniques is being accepted as resources of high value to complement systematic reviews because it facilitates the recognition of concealed patterns, thematic subsets, and intellectual connections [8]. Co-occurrence analysis of keywords is specifically warranted when it comes to the discovery of dominant and emergent themes. A minimum frequency of five occurrences is set to include only substantively relevant keywords, improving interpretability. The resulting network highlights the centrality of audit quality and its close relationships with corporate governance, audit fees, and earnings quality. This supports the theoretical interdependence of audit processes and governance mechanisms, which is well-documented in the literature.

3.1. Definitions and Dimensions of Internal Audit Quality

The bulk of the research aligns with professional models, including the Institute of Internal Auditors, whose initial pillars are independence and competence. However, the construct has recently been expanded in the literature to include outcome measures, such as the quality of earnings and quality of governance, indicating a shift toward value-oriented auditing. A critical inconsistency exists in measurement approaches. Certain research defines the quality of audit based on the data obtained in a perceptual survey and some research makes use of proxies like audit fees or quality of financial reporting. This difference restricts comparability and gives way to ambiguity of concepts. Recent scholarship has argued in favor of integrative measurement models that combine structural, behavioral, and outcome-based measures to improve construct validity. The quality of internal audit is conceptualized as a multidimensional construct encompassing effectiveness, objectivity, and value addition of internal audit functions. Nonetheless, definitional inconsistencies persist within the literature.

Table 1.
Core Dimensions of Internal Audit Quality.

Dimension	Description	Dominant Perspective in Literature
Independence	Structural and functional autonomy from management influence	Governance-oriented
Competence	Skills, qualifications, and professional expertise	Human capital perspective
Objectivity	Unbiased judgment in audit processes	Ethical/professional perspective
Due Professional Care	Diligence and adherence to auditing standards	Compliance perspective
Risk-Based Auditing	Focus on high-risk areas to enhance organizational resilience	Strategic auditing
Internal Control Effectiveness	Strength and reliability of internal control systems	Performance-oriented

3.2. Theoretical Frameworks Used

The prevailing theory in the discourse is agency theory, especially where audit quality is related to corporate governance and financial reporting as a result. Its use, however, tends to be superficial, and little empirical testing of underlying assumptions is done. Institutional theory is a theory of cross-country differences and regulating forces, though it is often applied in a descriptive rather than an analytical way. The resource-based view also presents a strategic approach and places internal audit as a competitive advantage, though it has not been empirically validated in most cases. One weakness is that it does not offer a theoretical integration. The majority of research is a one-theory perspective, which does not reflect the dynamics of internal auditing setups. Also, behavioral and psychological theories are practically absent, although they are relevant to auditor judgment and decision-making processes. According to recent studies, multi-theoretical models are necessary to enhance explanatory power [17, 18].

The literature is theoretically anchored but exhibits concentration around a limited set of frameworks.

Table 2.
Dominant Theoretical Frameworks.

Theory	Core Assumption	Application in Audit Literature
Agency Theory	Auditing mitigates principal-agent conflicts	Widely used
Institutional Theory	Audit practices are shaped by regulatory and normative pressures	Moderately used
Resource-Based View	Internal audit as a strategic capability	Emerging usage
Stewardship Theory	Auditors act in the organization's best interest	Limited application
Upper Echelons Theory	Leadership characteristics influence audit effectiveness	Rarely applied

3.3. Methodological Approaches

The sphere is dominated by quantitative surveys, which frequently use self-reported audit quality and performance measures. This predisposes them to common method bias and social desirability effects. Archival studies are more objective but rely on indirect proxies, which are less effective at reflecting internal audit quality. The sample sizes used are quite varied, and some studies lack the statistical power. Research is geographically concentrated in particular regions, especially emerging markets and developed economies with good governance structures, and therefore may be contextually biased. The most significant limitation is that most designs are cross-sectional, limiting the ability to detect temporal dynamics. There is a lack of longitudinal and mixed-method studies. Recent methodological criticisms highlight the importance of triangulation and sophisticated analytical tools to enhance robustness [19]. The methodological environment presents a robust imbalance in research designs.

Table 3.
Distribution of Methodological Approaches.

Method	Characteristics	Strengths	Limitations
Quantitative Surveys	Perceptual data from auditors and managers	Broad generalizability	Common method bias
Archival Studies	Secondary data (e.g., audit fees, financial reports)	Objective measurement	Proxy limitations
Experimental Designs	Controlled environments	Causal inference	Limited external validity
Qualitative Case Studies	In-depth organizational analysis	Contextual richness	Limited generalizability

3.4. Relationship Between Audit Quality and Job Performance

The prevailing opinion is that internal audit quality improves job performance through organized processes, independence, and resource availability. Quality audit environments help auditors undertake their duties more efficiently, culminating in positive organizational results. On the other hand, some researchers state that the ability of individual auditors is a motivation for audit quality. The reliability and effectiveness of audit output depend on competence, experience, and motivation. One key gap is the lack of information about causality. Most studies use unidirectional models and ignore the possibility of a feedback loop. The latest studies have suggested that the relationship is a two-way relationship and over time, audit quality and job performance benefit each other [10]. The VOSviewer network also supports this relationship and indicates that there are close linkages between quality of audit, quality of governance, quality of earnings and quality of audit effort. Yet these complicated interactions are seldom taken into account by empirical models implying that there exists a great future research opportunity. The relationship between internal audit quality and job performance is characterized by conceptual ambiguity and mixed results.

Table 4.
Directionality of Relationship.

Perspective	Key Argument	Empirical Support
Audit Quality → Job Performance	High-quality audit environments enhance auditor effectiveness	Strong
Job Performance → Audit Quality	Skilled and motivated auditors improve audit quality outcomes	Moderate
Bidirectional Relationship	Mutual reinforcement between audit systems and individual performance	Emerging

4. Contributions of the Study

4.1. Theoretical Contributions

The theoretical contribution of this review is substantial because it unites the incoherent conceptualizations of the quality of internal audits in a multidimensional framework. The literature has previously been inconsistent in its approach to audit quality with certain studies alluding to structural features of audit quality (independence, governance relationships) and others to the behavioral features of audit quality (objectivity and professional judgment) or the outcome-based features of audit quality

(financial reporting quality). The synthesis of these views through systematic synthesis helps the review to move a comprehensive understanding positioning the internal audit quality as an integrative construct in terms of structural, human capital, process, and outcome dimensions. The issue of conceptual ambiguity that has inhibited the accumulation of knowledge and the empirical comparability of studies is a longstanding problem addressed by this consolidation.

The second important contribution is to find and critically question the prevailing theoretical biases. This review has shown that agency theory has been over-relied on to the extent that internal audit is deemed a monitoring system aimed at alleviating the conflict between principals and agents. Although this superposition has produced some useful insights, it has limited the field of inquiry by promoting control and compliance at the expense of creating value and contributing to strategy. The use of alternative frameworks like resource-based view, institutional theory, stewardship theory, and upper echelons theory is limited, indicating constrained theoretical perspectives that fail to reflect the complexity of internal audit functions in modern organizations. In addition, they are not always rigorously operationalized or empirically tested, which lowers their explanatory potential, even when other theories are referred to. This review thus indicates that theoretical pluralism and further contextualization of theories to the internal audit world are necessary.

The third contribution is the combination of the audit quality and job performance perspectives into one analytical framework. Previous studies have mostly addressed these constructs one at a time or have assumed the existence of a unidirectional relationship. The current review contributes to the literature by showing that the connection can be better described as reciprocal and dynamic. The quality of internal audit improves job performance by offering structure, resources, and governance support, while the performance of each individual auditor also determines the effectiveness and credibility of the audit process. This two-way thinking aligns with new interpretations of organizational behavior that focus more on feedback loops and system-level interactions. Combining these views, the review provides a more complex theoretical background on the role of internal audit functions in organizational performance. Theoretical contributions of this review include definitive fragmentation resolution, theoretical concentration exposure, and a progression of a unified framework linking micro-level performance dynamics to macro-level audit quality outcomes. This offers a strong platform for future theory building and testing.

4.2. Methodological Contributions

The research contributes to the field of research methodology by providing one of the first systematic reviews and bibliometric mapping based on PRISMA related to internal audit quality. These methodological combinations enhance the rigor and depth of the approaches. The PRISMA model ensures transparency in the selection, screening, and inclusion of studies, making the review more reliable and replicable. Systematic filtering through clear criteria reduces selection bias, ensuring only methodologically sound and relevant studies are synthesized. The addition of bibliometric analysis using VOSviewer adds an extra layer by visualizing the intellectual landscape of the field. In contrast to conventional narrative reviews that can be subjected to a certain level of subjective interpretation, bibliometric mapping offers a more objective depiction of research groups, thematic foci, and the relationship between the important constructs. The identification of the central nodes like audit quality, corporate governance, audit fees, and financial reporting quality indicates the prevailing streams of research and areas of intersection. Meanwhile, the peripheral nodes of internal audit and emerging markets show areas that remain uncharted and should be explored further. This two-methodological approach hence facilitates the depth analysis and coverage.

The perspective of critiquing research designs in the field is another methodological contribution. The review identifies a strong prevalence of cross-sectional survey methods, systematically sorting studies into quantitative, archival, experimental, and qualitative methods. Although these types of designs provide generalizability, they also contain vulnerabilities such as common method bias and challenges in causal inference. The review highlights the methodological imbalance in the research,

providing a clear agenda for future studies to adopt more diverse and robust approaches, including longitudinal studies, mixed methods, and experimental frameworks. Moreover, integrating bibliometric knowledge with systematic synthesis allows for the recognition of methodological gaps that are not easily visible in traditional reviews. For example, this can be seen through the clustering of constructs around audit quality and governance inference, emphasizing outcome variables while limiting process-oriented and behavioral studies. This observation underscores the need for methodological innovation that reflects the dynamism and situational aspects of internal audit roles.

4.3. Practical Implications

This review has significant implications for key stakeholders, especially audit committees, chief audit executives, and governance boards, who have significant roles to play in the development of internal audit effectiveness. In the case of audit committees, the review highlights the need to build the structural independence and resource strength of internal audit functions. Since audit quality and governance outcomes are closely linked, audit committees should ensure that internal auditors work without interference from managers and are properly equipped with appropriate skills and tools. This review has developed a multidimensional framework of audit quality, which is a useful benchmark of internal audit performance that can be used instead of conventional compliance metrics. The audit committees must also be more strategic in their orientation, as audit activities must be aligned with organizational risk management and value creation goals. To the chief audit executives, the review notes that they should strike a balance between technical competence and strategic leadership. The evidence indicates that the quality of audits is not only a matter of compliance with standards but also relates to the capability to combine risk-based strategies, implement data analytics, and align audit work with business objectives. Chief audit executives are therefore advised to invest in lifelong learning, embrace novel audit practices, and promote a culture of objectivity and accountability in audit teams. Also, the presence of mutuality between audit quality and job performance suggests that improving individual auditor capabilities is key to enhancing overall audit effectiveness.

In the case of governance boards, the review emphasizes the importance of internal audit as an added-value function rather than a monitoring mechanism. Internal audits are vital for organizational resilience and competitive advantage that boards should recognize. This involves transitioning from a compliance mindset to a performance mindset, where audit findings are integrated into strategy-making processes. It is also advisable for governance boards to adopt modern technologies and data-driven practices to enhance the efficiency and effectiveness of audits. Across all stakeholder groups, the results highlight the need to align internal audit practices with dynamic business environments and regulatory demands. The increasing nature of organizational risk, especially on a global and digital scale, requires a more aggressive and responsive approach to internal auditing. By applying the knowledge gained from this review, organizations will be better positioned in terms of governance systems, will conduct more effective audits, and ultimately improve the overall performance of the entire organization.

4.4. Research And Future Direction of the Study

Notwithstanding the contribution of this review, several limitations of the current body of knowledge are worth noting and provide clear guidelines for future studies. To start with, a notable lack of longitudinal research designs is evident. Most research employs cross-sectional designs that do not capture time dynamics or establish cause-and-effect relationships between audit quality within an organization and its performance. Future research should adopt longitudinal designs to examine the development of audit quality over time and the impact of sustained improvements in governance and job performance. Second, the use of experimental research remains underutilized in this field. The predominance of survey and archival designs limits causal inferences and restricts understanding of the behavioral mechanisms underlying audit practices. Incorporating experimental studies, particularly scenario-based or field experiments, would yield more evidence about how internal auditors make decisions and respond to organizational pressures.

Third, the literature is geographically unbalanced; it is concentrated in certain regions. Emerging markets with their institutional peculiarities and governance difficulties have not been explored enough yet. These contexts should be emphasized in future studies to increase external validity and provide comparative information on the influence of regulatory, cultural, and economic factors on internal audit quality. Fourth, the impact of artificial intelligence and virtual change on internal auditing is under-investigated. Although recent technological innovations are rapidly transforming audit processes through data analytics, automation, and real-time auditing systems, empirical studies have not exhaustively understood the implications of these technologies on audit quality and performance. Research questions include the impact of digital tools on auditor judgment, efficiency, and value creation, which should be explored in future studies.

Lastly, internal auditor behavior is not addressed properly. The literature generally focuses on structural and procedural aspects but not on psychological factors such as judgment bias, ethical reasoning, motivation, and professional skepticism. Incorporating behavioral and cognitive theories could provide a more comprehensive understanding of audit effectiveness. These limitations, if addressed, will advance the field toward a more dynamic, context-sensitive, and theoretically grounded concept of internal audit quality.

5. Conclusion

This methodological literature review gives a substantive overview of the dynamic discussion of the internal audit quality and its connection to job performance. The combination of evidence based on 150 peer-reviewed articles and supplementing the analysis with bibliometric mapping of the analysis also contributes to the structured and multi-dimensional view of internal audit quality in the study. The results show that the quality of audit is not something that is single, but it is a compound of interrelated dimensions such as independence, competence, objectivity, due professional care, risk-based auditing, and effectiveness of internal control. Nevertheless, variations in the definitions and measurement methods still impede theoretical clarity and empirical comparability.

The review also identifies a high level of concentration of theoretical underpinnings based on agency theory, but with very little assimilation of alternative viewpoints. Such theoretical limitations restrict the capacity of available studies to adequately address the strategy and behavioral intricacies of internal audit functions. The study, by combining the performance and quality perspectives, finds that there is a dynamic and possibly two-way relationship between internal audit quality and job performance, rather than the unidirectional relationship often perceived.

The prevalence of cross-sectional survey designs as a methodological approach also highlights the importance of a wider range of research approaches. The merging of PRISMA and bibliometric methods used in this review illustrates the usefulness of applying a combination of systematic rigor and analytical mapping approaches to discover intellectual frameworks and gaps in research. From a practical perspective, the findings underline the strategic significance of internal audit functions in improving governance, decision-making, and organizational performance. Independence of the audit, investment in the competence of the auditor, and alignment of audit efforts with organizational goals are important in maximizing value.

Transparency:

The authors confirm that the manuscript is an honest, accurate, and transparent account of the study; that no vital features of the study have been omitted; and that any discrepancies from the study as planned have been explained. This study followed all ethical practices during writing.

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