

ACCOUNTABILITY AND INTERNAL AUDIT QUALITY: A SYSTEMATIC LITERATURE REVIEW AND FUTURE RESEACH AGENDA

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ABSTRACT

This research develops a systematic literature review (SLR) of the relationship between accountability and internal audit quality. As internal audit functions grow more important within organizational governance, unraveling accountability mechanisms and their impact on audit quality is becoming imperative. Based on selective review of literature, the authors of this review examine the quality of audit determinants, such as auditor's experience, professional dedication, and encouragement of the institution. The review further explains how accountability mechanisms influence auditors on the persistence of objectivity and a high degree of quality. Finally, the review develops recommendations for research on digital accountability and the internal audit's contributions toward environmental, social and governance reporting.

Keywords: Internal Audit Quality, Accountability, Systematic Literature Review, Corporate Governance, Auditor Effectiveness First Section

1. INTRODUCTION

Over the past few decades, the internal audit's role has shifted from a compliance audit and basic governance function to a strategic and value-added function to governance of the organization (Pendi et al., 2023). One of the primary concepts of this emerging value is "internal audit quality", which entails the audit's ability to provide independent and objective assurance on the existence of material risk that could jeopardize the organization's goals (Samagaio & Felício, 2023). Control effectiveness is also positively correlated with improved internal audit quality, contributing to the company's overall performance and reputation

(Bhakti, 2024). The implementation of internal audit attribute standards and performance standards is a crucial indicator of internal audit quality (RATRI & BERNAWATI, 2020). Previous research consistently highlights auditor competence, professionalism, and integrity as fundamental factors that significantly influence internal audit quality (Salsadilla et al., 2023). Other studies have also strengthened these findings by showing that auditor independence, competence, and time budget pressure significantly influence internal audit quality (Salsadilla et al., 2023). Furthermore, auditor integrity, ethics, professionalism, and moral reasoning, as well as competence and time budget pressure, also significantly influence internal audit quality. Nevertheless, accountability has been identified as a significant factor influencing internal audit quality, although research on whether accountability is an antecedent or a consequence of audit quality still shows varying results (Sihombing, 2023). In this context, this study argues that internal auditor accountability is intrinsically correlated with internal audit effectiveness, objectivity, and independence, all of which are fundamental pillars of internal audit quality (Setiowati et al., 2023) .

Accountability, the obligation of auditors to be accountable for their actions and decisions, has been identified as a critical psychological and organizational factor influencing audit outcomes (Usman, 2019) . Despite its importance, the literature on how accountability specifically shapes internal audit quality remains fragmented. This article aims to synthesize existing research to provide a clear understanding of this relationship and map future research directions (Hazaea et al., 2023) . Specifically, accountability encourages auditors to operate with high diligence, ensuring that every action is based on rational reasoning and meets applicable audit standards (Usman, 2019) . This is in line with findings showing that competence, independence, and ethical behavior collectively contribute to audit quality, with auditor independence being a key determinant in the reporting of material fraud (Salsadilla et al., 2023) . An independent auditor tends to produce more objective and reliable audit findings, significantly improving audit quality and reporting accountability (Welay, n.d.) . Thus, integrity between accountability, independence, and auditor competence is an essential prerequisite for producing high-quality audits that are able to meet stakeholder expectations (Ratnasari, 2025) . In addition, auditor professionalism, which includes integrity and objectivity, also strengthens audit quality, because professional auditors are dedicated to maintaining high work standards and ensuring compliance with relevant codes of ethics (Ratnasari, 2025) . Research has shown that accountability has a positive and significant impact on audit quality; the higher the auditor's accountability, the better the resulting audit quality (Laksita & Sukirno, 2019) . This indicates that auditors who feel fully responsible for their work will direct maximum effort, mobilize intellectual capacity, and carefully ensure accurate and reliable audit results (Laksita & Sukirno, 2019) . This is in line with the view that accountability encourages auditors to complete tasks on time, which directly contributes to improving audit quality (Chandra & Darmayanti, 2019) . In their quest for accountability, the auditor appreciates the professional standards, which results in oversight and audit outcomes with integrity (Konishi & Tsuge, 1936) . In the absence of supervision, the auditor's drive for accountability induces optimal performance and enhances the quality of audit outcomes (Melody, 2015) .

2. LITERATURE REVIEW

The Concept of Internal Audit Quality

The value of governance in a firm relates closely to the quality of its internal auditing. This dimension of quality hinges on the degree to which the internal auditor is able to provide assurance and address the risks and weaknesses of the respective systems ((ONAY, 2021) . The quality of the internal audit of a firm, concerning the functions of the firm, is a reflection of the support from the audit firm and the competence of the auditors (Bednarek, 2017) . Some of the previous studies demonstrate a large and positive correlation of internal audit quality (Bakri, 2024) . Furthermore, auditor work experience is also positively correlated with contextual factors, contributing to better audit results (Usman, 2019) . Compliance with standards improves internal audit quality (RATRI & BERNAWATI, 2020) .

The Role Accountability as a Driver of Quality

In auditing, accountability is the psychological driving force in combination with the certitude of the auditors to answer to the stakeholders (Usman, 2019) . A vast amount of literature supports the notion that the greater the degree of accountability, the better the quality of the audit (Usman, 2019) . Auditors who have a positive degree of accountability to the respective professional standards, exhibit a greater level of skepticism, improved auditing and evidencing, and a higher quality report (Dewi & Suryanawa, 2018) . Furthermore, accountability acts as an internal control mechanism that ensures auditors remain on the path of objectivity despite facing pressure from management (Dewi & Suryanawa, 2018) . Previous research indicates that auditors with high levels of accountability have a stronger belief that their work will be audited, which encourages them to make rational decisions based on evidence rather than personal preferences (Usman, 2019) . This increased sense of responsibility encourages stricter adherence to audit standards, thereby improving the overall quality and reliability of audit findings (Sihombing, 2023) , while others view it as a consequence, suggesting complex interactions that require further empirical investigation.

Determinants of Audit Quality: Experience and Professional Commitment

In addition to accountability, there are other individual factors that determine audit quality, namely (a) auditor experience, which is long work experience that allows auditors to have a deeper understanding of risk and fraud patterns. Studies show that experience has a significant influence on internal audit quality, especially when auditors are faced with complex situations (Usman, 2019) . (b) professional commitment is a commitment to the code of ethics and professional standards that are fundamental for auditors to maintain integrity. Auditors with strong professional commitment tend to have superior performance compared to those who only rely on administrative compliance (Usman, 2019) .

Organizational Factors and Management Support

The effectiveness and quality of internal audits are highly dependent on the organizational environment. Support from senior management and the audit committee is a key determinant

of the success of the audit function (ONAY, 2021) . In many cases, perceptions of audit quality can vary; for example, internal audit members may feel they have provided the best audit quality, but senior management may have different expectations regarding the strategic value of the audit results (Awonke Gegeza, 2025) . Therefore, organizational independence, such as a direct reporting line to the audit committee, is crucial to maintaining quality at international standards (Jiang et al., 2014) . Furthermore, an effective internal control environment is crucial in improving internal audit quality by ensuring regulatory compliance and proactively identifying and mitigating risks (Bhakti, 2024) . Furthermore, the integration of risk considerations into the decision-making process by internal auditors significantly contributes to the development of a resilient organizational framework capable of adapting to the ever-evolving business landscape (Maulidi, A., Girindratama, MW, Putra, AR, Sari, RP, & Nuswantara, 2024) .

Trends in Systematic Literature Review Research in Auditing

Recent bibliometric studies indicate that internal audit research has shifted from a traditional focus to more contemporary issues (Sihombing, 2023) . This evolution includes a greater emphasis on the auditor's role in fraud detection, risk management, and the implementation of advanced analytical techniques. In addition, recent systematic literature reviews highlight the growing importance of cognitive-psychological determinants and individual auditor characteristics such as professional skepticism in improving audit judgment and overall audit quality (Tasrimawasih & Nugrahanti, 2025) . Literature mapping shows increasing interest in: (1) digital technology: the use of artificial intelligence (AI) and continuous auditing in improving audit quality (Sihombing, 2023) . (2) European and global governance: large-scale studies comparing audit practices across countries to find global quality standards. (3) Future agenda: current literature emphasizes the need to explore the role of internal audit in non-financial reporting, such as environmental, social, and governance.

3. METHODS

This study uses a Systematic Literature Review (SLR) methodology to thoroughly identify, assess, and integrate existing empirical research on the role of accountability in improving internal audit quality. This method was chosen because of its systematic, transparent, and replicable framework for collecting and analyzing research evidence. The review employs the Preferred Reporting Items for Systematic Reviews and Meta-Analyses (PRISMA) as a framework to document the steps undertaken to achieve informed methods and detailed procedures. The framework was used to gather published papers from assorted academic databases, including Scopus, by utilizing keywords, for instance accountability and internal audit quality. The publication of the research spanned the years of 2017 to 2025.

Bounded by clear inclusion and exclusion criteria, a thorough selection process was followed. Studies were included, if of an empirical nature and concerned the accountability–internal audit quality nexus. The data was extracted as per a pre-established method signifying study purpose and questions, research design, notable findings, and theoretical base. The data

was subjected to an analysis through the lens of theory and was constructed on the basis of rigor, relevance, and transparency of the study undertaken. The results took shape of a Prisma flowchart, designed to illustrate the steps undertaken to the review of literature.

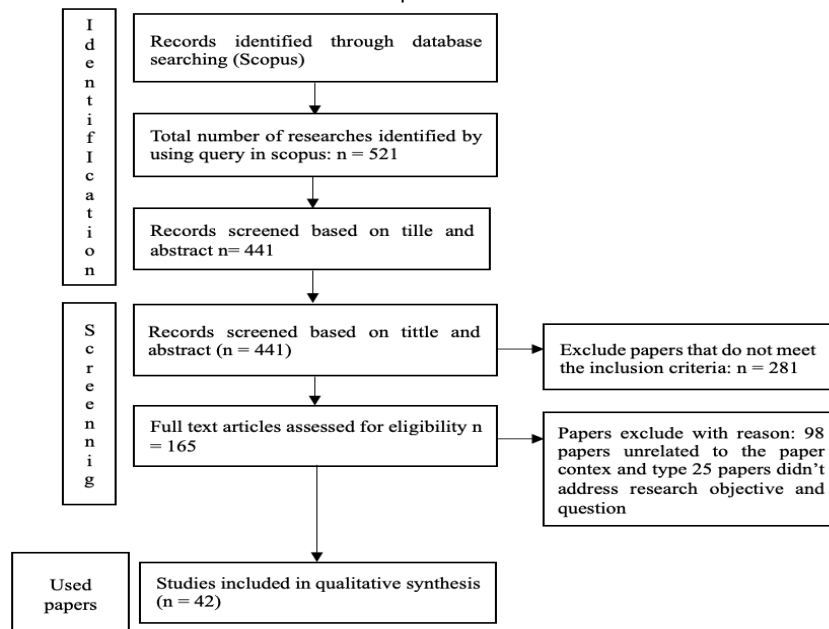


Figure 1. PRISMA chart of the systematic review procedure

This figure shows the flow chart for the systematic literature selection process of the conducted study. The first phase was the collection of articles. The initial phase involved 521 articles were collected from Scopus and other databases. The next phase was screening. Afterward, 441 articles were selected in order to determine relevance of the articles based on their titles and abstracts. At this stage, 281 articles were discarded for being irrelevant to the research topic. Furthermore, 165 full articles were selected for eligibility assessment, but 98 were unrelated to this study and 25 did not address the aims and questions of this study. We then assessed 42 comprehensive publications that met the inclusion criteria and included them in the qualitative literature evaluation. This organized and clear selection process ensured the validity, accuracy, and replicability of the systematic literature review results.

4. RESULTS AND DISCUSSION

Accountsbility as a Driver of Quality

Research consistently shows that accountability positively impacts internal audit quality. Auditors with a strong sense of accountability tend to be more thorough in gathering evidence and more objective in reporting (Usman, 2019) . This is especially true when accountability is coupled with significant professional experience and a strong sense of responsibility (Usman, 2019) . For example, empirical studies have confirmed that auditor accountability has a significant impact on audit quality, along with competence and independence (Pramita, OI, Dewi, DK, & Andriani, 2021) . Furthermore, an increased sense of

responsibility encourages auditors to engage in a more rational decision-making process rather than being subject to personal preferences, thereby increasing the accuracy and credibility of audit findings. Furthermore, the integration of proper professional care, which includes careful and meticulous professional skills, further assures the auditor that the financial statements are free from material misstatement, whether unintentional errors or intentional fraud (Rifka Alkhilyatul Ma'rifat, I Made Suraharta, 2024) . This careful application of professional care, combined with strong accountability mechanisms, ensures that the auditor maintains a firm commitment to ethical behavior and objectivity throughout the audit process (Sayidaturrachmah et al., 2024) .

The growth of an accountability culture bolsters auditors' compliance with professional standards and increases the public's trust in the transparency of the financial information and reporting process. It serves the objectives of enhancing audit quality and replenishing trust in the financial statements and disclosures (Pendi et al., 2023) . It is acknowledged in the literature that professionalism comprising the due care of a professional and independence significantly adds to the development of a supportive condition for audit quality (Rialdy et al., 2020). Within the context of the audit quality paradigm, the competence and proficiency of the auditor are of utmost importance in guaranteeing greater and more favorable audit results ((Muslim, 2020) , (et al., 2024) . It is evident that there is a greater and more favorable audit quality that stems from improved professionalism of auditors and is sustained by quality training and development (Renaldi & Mawardi, 2021) , (Tjabo, ERDY, Prasetyo, A., & Wicaksono, 2022) . The enhanced commitment to training and development ultimately heightens the level of professional skepticism, which enables auditors to more thoroughly analyze the implications of evidence of management's assertions as they are cleared audit risk (Udayana, 2018) . In turn, this level of competence and skepticism yields greater stakeholder confidence and an improved financial audit of the financial information (Khulsum, U., Suryanto, T., Ali, J., & Wardana, 2025) .

Determinan of Internal Audit Quality

Aside from accountability, the literature identifies several determinants of internal audit quality, including:

- a. Competence and experience: Better audit results are gained by auditors with experience and further research shows links between quality of audits and evidence of auditors' expertise, including specialized knowledge and experience (Inovasi et al., 2024) .
- b. Organizational independence: The presence of independence in terms of the direct organizational line of the internal audit to the audit committee is likely to influence the effectiveness of the internal audit function. This organizational structure provides for the elimination of the unwanted influences, creates the appropriate conditions, and allows the ability to kind of freely assess the financial statements and internal controls (Novatiani et al., 2024) , (Jurnal et al., 2025) This independence provides the opportunity for auditors to assess the financial statements and internal controls in an objective manner, thus improving the credibility and integrity of the audit report. Furthermore, auditor independence ensures that they are not influenced by external interests, enabling them to

provide objective opinions that align with the audit findings (Juliyanti Sidik Tjan et al., 2024) . This independence, coupled with strict adherence to ethical guidelines, builds a foundation of trust that is critical to the credibility of the audit function (Afristia & Khamainy, 2023) .

- c. Professional commitment: Auditors with a strong commitment to professional standards are more likely to resist management pressure, thereby maintaining audit quality. This commitment is often reinforced through continuing professional development and adherence to a strong code of ethics, which together enhance the auditor's ability to exercise skepticism and sound judgment (Nurkholis, 2020) . Furthermore, auditors need to perform to the best of their ability and act with professional skepticism through a questioning mindset and an evaluative mindset in order to identify fraudulent behavior or errors in the audit (Kartika et al., 2021) , (Savira et al., 2021) . This ensures that the audit of the financial statements of the company meets the best professional standards and protects the interests of the company (Nanda Bakti Laksana & Asih Handayani, 2022) .

Contextual and Internal Perspectives

The variability of the effect of accountability across sectors is evident. For example, the cases of federal educational institutions. Even the perceived quality of audits may differ vastly between members of the internal audit and those among the top management. Moreover, international research indicates that quality of the internal audit function is determined by the different regional national governance standards and the status of their private sector. These differences emphasize the importance of tailoring audit structures to the organizational and national environment in order to achieve the best. With specific regard to the perceived lack of auditors' independence, the confidence of stakeholders in the financial statements is likely to be significantly diminished, and consequently, the audit opinion becomes irrelevant (Layli & Arifin, 2020) . This underscores the critical role of independence in maintaining the integrity of the audit process and ensuring the reliability of financial disclosures (Sawaya et al., 2025) . Empirical evidence supports this, with numerous studies showing that auditor independence is significantly correlated with improved audit quality. (Nugrahaeni et al., 2019) . This principle emphasizes that auditors must uphold impartiality and avoid conflicts of interest to provide a credible and unbiased assessment of financial statements (Gaol, 2017) . This premise shows that to adequately and objectively assess the financial statements, auditors should be free of bias and in doing so be free of interests (Gaol, 2017) . Finally, the relationships among important stakeholders, audit structuring, and the audit function's setting such as corporate governance and audit regulation shape a system of interdependence (Sulaiman et al., 2018) . A key aspect of audit quality is the interdependence among the function and the auditors' technical competence, relational structure and setting. (Fathelbab & Abu Quba', 2025). Maintaining independence both in fact and in appearance is crucial for auditors to provide an unbiased opinion, ensuring that financial reporting remains transparent and credible to all stakeholders (Fathelbab & Abu Quba', 2025) .

5. CONCLUSION AND LIMITATION

This systematic review reflects that accountability is not an administrative burden, but instead a critical element for the improvement of internal audit quality. By fostering a culture of accountability and ensuring auditor competence, organizations can significantly improve the effectiveness of their internal audit functions. Future research should address the challenges of the digital age and expand the scope of internal audit in non-financial reporting. This broader scope necessitates the creation of flexible, all-encompassing audit frameworks that consider qualitative and quantitative aspects of non-financial data (Journal, 2018). From a methodological standpoint, the focus of current studies remains primarily on the evaluation of archival and survey-based strategies. However, there remains a pressing need to develop longitudinal and mixed-method approaches that capture the complex dynamics of these frameworks (Qamariyyah et al., 2025), (Ramadhan et al., 2025). The use of new technologies and AI, along with advanced data analytics, opens up tremendous opportunities in methodological innovation, allowing in-depth and comprehensive studies on audit quality. More especially, AI-based audit frameworks have the potential to automate integration of advance threat detection and predictive compliance audit analysis, as well as real time risk assessments (Iman Supriadi, 2024), (Tharwat et al., 2025). In addition, use of AI in auditing will improve audit assurance through the reduction of the risk of human error in the analysis of large amounts of data honest and impaired as a result of the replacement of traditional auditing tests of samples with an audit of the entire population. However, challenges like data integrity, ethical dilemmas, and the absence of AI-specific auditing competence must be confronted to maximize the opportunities presented by these developments (Suyono et al., 2025). Such developments will also necessitate further shifts in audit education to accommodate interdisciplinary methodologies alongside AI-based training to meet the emerging challenges of audit practice (Musa & Lefkir, 2024). The prioritization of internal auditing digitalization highlights the urgency of further investigations into the role of data science and technology in enhancing efficiency, fraud detection, and internal control in the audit of various functions and the assurance of the trustworthiness of critical organizational information. AI and machine learning, combined with robotic process automation, address this growing need, facilitating advanced digital internal auditing (Baharom, 2025). To fully capitalize on the potential of these sophisticated technologies, researchers must advance the understanding of the requisite integration of these technologies into existing audit methodologies, alongside the specific competencies and knowledge necessary for auditors to use them effectively (Oluwatosin Ilori et al., 2024). Additionally, trying to understand how AI augments audit quality in different aspects of audit and assurance, mainly in complex scenarios, is vital for developing a comprehensive understanding of AI's impact (Alnesafi, 2025).

The finding of the authors The systematic review of the literature on this topic provides valuable insights for both the advancement of theory and auditing methodology. Theoretical contribution of the study suggest the reliance on different dimensions of agency and institutional theories to describe the relationships that exist between accountability and the quality of internal audit. However, it also suggests an emerging but essential focus on an

outcome framework, which shifts the perspective of internal audit quality from a compliance focus to the internal audit value contribution and strategic service. For practitioners and regulators, the outcomes signify the need to review the reporting structure to ensure that the mechanisms of accountability do not undermine the independence of auditors. Moreover, this study unifies multiple aspects and grants professional bodies the necessary support to develop auditing standards in the context of accountability as a means of fostering better governance. While this research delivers value, the contributors concede some shortcomings that may affect the findings' generalizability. For example, Scopus, one of the databases used, may contain studies that are indexed in other subject-specific databases that are likely to be relevant and therefore likely contributes to database bias. The exclusion of non-English and 'professional' gray literature creates a bias that is both geographical and linguistic. This omission may lead to the disregard of emerging localized contexts and the accountability dynamics of developing economies. In terms of research methods, the use of a certain search string is a formal design; however, it could lead to an incomplete synthesis of the research studies included in this paper, since "accountability" is a term that may be employed differently. These factors should help the reader treat the research findings as a relatively informed synthesis of the contemporary literature and not a comprehensive field survey.

Moving forward, this study identifies several critical avenues for future research to address existing gaps. A significant novelty lies in the application of Ethical Theory to explore the internal auditor's moral agency; future studies should investigate how individual ethical orientations influence the courage to maintain accountability in politically charged environments. Methodologically, there is a pressing need to move beyond cross-sectional surveys toward longitudinal and qualitative case studies that can capture the "lived experience" of auditors. Furthermore, the impact of disruptive technologies, such as Artificial Intelligence and Big Data, on accountability frameworks remains under-researched and represents a vital frontier. Lastly, expanding research into non-traditional sectors and developing nations will provide a more inclusive understanding of how diverse cultural and institutional settings shape the quality of internal audits.

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