

Strengthening Corporate Governance through the Strategic Role of Internal Audit: A Systematic Literature Review

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ABSTRAK

This study aims to comprehensively examine the role of internal audit in strengthening corporate governance through a literature review of various recent academic studies and professional practices. In the context of increasingly complex business dynamics, internal audit plays a strategic role in ensuring compliance, transparency, and the effectiveness of corporate internal control systems. The research employs a qualitative approach using a systematic literature review method, which enables the identification, evaluation, and synthesis of findings from relevant scholarly articles published between 2020 and 2025. The results indicate that internal audit has a significant impact on enhancing the quality of corporate governance, supporting managerial decision-making processes, and reinforcing internal oversight functions and regulatory compliance. Practically, this study contributes by providing recommendations to strengthen the role of internal auditors within organizational structures and to develop adaptive strategies for responding to evolving governance challenges. Thus, this research not only enriches the academic literature but also offers practical guidance for companies in implementing more effective, transparent, and sustainable internal audit practices.

Keywords: Internal audit, corporate governance, risk management, transparency, compliance.

A. INTRODUCTION

The sustainability of a company is influenced by its harmonious relationship with stakeholders, who generally have interrelated interests. In practice, these relationships are often marked by conflicting interests that may lead to disputes, thereby requiring consistent efforts in conflict resolution and proper implementation of procedures by the company (Ali & Saputra, 2023). Within the corporate organizational structure, managerial and supervisory functions must be comprehensively carried out from identifying business needs, planning processes, and implementation, to continuous monitoring (Pratiwi & Ratnaningsih, 2020).

Corporate governance refers to the system that regulates and controls companies, similar to the governance of a sovereign state, to ensure compliance with laws and policies at all management levels. This system serves as a critical mechanism to align corporate actions with organizational goals and stakeholder expectations (Pratiwi & Ratnaningsih, 2020). To minimize opportunistic behavior by management, corporate governance mechanisms are designed as tools to protect stakeholders (Sehrawat et al., 2019).

In accordance with prevailing regulations, the Financial Services Authority (OJK) issued OJK Regulation No. 21/POJK.04/2015 (2015), which governs corporate governance under the “Comply or Explain” approach. This approach encourages public companies to adopt good corporate governance principles to create long-term value for shareholders while protecting the rights and interests of other stakeholders.

Amid increasingly complex business dynamics, companies are required to maintain transparency, accountability, and compliance with various applicable regulations. In this context, the role of internal audit becomes highly significant as it helps companies detect risks, enhance operational effectiveness and efficiency, and ensure that all policies and procedures are implemented in accordance with established provisions (Puteri, 2025).

Internal audit plays a crucial role in overseeing company operations, including detecting and preventing irregularities that could undermine the accuracy and reliability of financial reporting (Anzelya, 2020). Audited financial statements are essential for ensuring the accuracy and credibility of financial information, thereby supporting stakeholders in making sound economic decisions (Prayogi et al., 2022). According to OJK Regulation No. 14/POJK.04/2022, issuers are required to submit audited financial statements within three months after the end of the fiscal year. Meanwhile, internal audit serves as an independent and objective assurance and consulting function that is vital for assessing and improving the effectiveness of risk management, internal control, and corporate governance. By providing impartial insights and recommendations, internal audit assists organizations in identifying system weaknesses, improving operational efficiency, and ensuring compliance with regulations as well as achieving strategic objectives.

Internal audit has become an important management tool for identifying weaknesses in management processes and achieving effective management across industries (Rismayanti et al., 2022). Management is responsible for identifying and managing risks. To support the achievement of good corporate governance, internal auditors must ensure that management has established an adequate ethical culture within the organization, that effectiveness and accountability in performance management have been achieved, and that risks and controls are clearly communicated to relevant units. Additionally, auditors must ensure that

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coordination of activities and communication flows within the organization are efficient and effective (Hanifah et al., 2023).

This study aims to review and synthesize recent academic literature and professional practices related to the role of internal audit in strengthening corporate governance. Through critical analysis of research findings, this study seeks to contribute to the development of an effective internal audit function. It also explores how the role of internal audit is conceptualized in the literature and identifies consistent and inconsistent findings regarding its contribution to corporate governance.

This research offers a unique contribution by presenting a systematic literature review that integrates diverse academic findings and professional practices while linking agency theory with the role of internal audit in promoting corporate transparency and accountability.

B. THEORETICAL

Agency Theory

This study is grounded in agency theory as its conceptual framework, which explains the contractual relationship between principals and agents, wherein the principal delegates authority to the agent to perform tasks and make decisions on their behalf (Jensen et al., 1976). In this relationship, the agent acts as the executor of tasks, while the principal serves as the delegator who provides compensation for the work performed (Maria et al., 2017). Jensen and Meckling (1976) identify three types of agency costs: (1) monitoring costs incurred by the principal to oversee the agent, (2) bonding costs borne by the agent to assure goal alignment, and (3) residual loss resulting from suboptimal decisions that harm the principal.

Internal Audit

Internal auditors constitute one of the four main pillars of corporate governance alongside the audit committee, external auditors, and management and play a crucial role in establishing a transparent and accountable governance framework (Vadasi et al., 2020). They are responsible for monitoring risks and identifying areas with increased exposure, thereby supporting continuous improvement in risk management and internal control systems. Consequently, managers are required to understand the causes of failure, their impacts, and the strategic opportunities that can be leveraged (Casella Simarmata & Supriyono, 2023).

Auditing itself is the process of gathering evidence to produce accurate, reliable, and credible financial reports that serve as the basis for sound economic decision-making. The quality of an audit directly affects the quality of financial reporting, which is a crucial reference for investors (Arista et al., 2023). The importance of internal audit quality has led to the development of evaluation

indices based on the Balanced Scorecard and Analytical Hierarchy Process (AHP) to ensure systematic and reliable assessments. The dimensions evaluated include stakeholder satisfaction, financial performance, and learning and growth, all of which ultimately strengthen internal audit effectiveness (Kai et al., 2022).

Corporate Governance

Corporate governance is a system used to direct and control an organization's operations to achieve optimal performance, ensure security, and minimize stakeholder-related risks (Septiani et al., 2023). Normatively, corporate governance refers to a set of management guidelines grounded in legal provisions and ethical business principles, as outlined in the Regulation of the Minister of State-Owned Enterprises No. PER-01/MBU/201, emphasizing transparency, accountability, and responsible decision-making to ensure corporate sustainability and stakeholder trust.

Additionally, the OECD defines six core dimensions of governance: (1) a solid governance framework, (2) equitable treatment of shareholders, (3) the role of institutional investors and capital markets, (4) stakeholder engagement, (5) clear and timely information disclosure, and (6) the roles and responsibilities of the board of directors in oversight and control. In practice, effective corporate governance implementation is built upon five fundamental principles—transparency, accountability, responsibility, independence, and fairness which together establish the foundation for professional, ethical, and sustainable corporate management.

Audit Practices and Digital Governance

Audit practices and digital governance are closely interconnected, as both emphasize transparency, efficiency, and accountability in organizational management. Digital governance, supported by technologies such as cloud computing, blockchain, and data analytics, creates opportunities for transformation but also introduces new challenges requiring robust audit practices (Filgueiras & Raymond, 2023; Malik et al., 2023). Secure data management and interoperability have become critical aspects, where the integration of blockchain and deep learning technologies can establish secure platforms for inter-institutional data exchange, enhance privacy and security, and prevent fraud (Malik et al., 2023). Moreover, the adoption of cloud computing contributes to e-governance efficiency by reducing cost and scalability barriers while expanding access to public services (Abbas et al., 2024).

Digital transformation also influences audit practices, particularly in enhancing the credibility of financial reports. Companies investing in digital technologies are more likely to receive unqualified audit opinions, indicating a positive relationship between digitalization and audit quality (Huang et al., 2025). Nonetheless, digital governance still requires a rigorous audit framework

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to ensure compliance, transparency, and accountability. Therefore, auditing must adapt to technological developments through performance evaluation of digital initiatives, assessment of security protocols, and testing of technology effectiveness in governance processes.

Relationship Between Internal Audit and Corporate Governance

Internal audit has a significant relationship with the effective implementation of corporate governance. Its strategic role lies in contributing to the enforcement of governance principles through oversight and evaluation of internal control systems. By fulfilling this function, internal audit enhances organizational performance, reduces risk exposure, and strengthens stakeholder trust in the company's integrity and transparency (Padang, 2023).

Internal audit plays a role in assessing the effectiveness of control systems, identifying weaknesses or non-compliance, and providing improvement recommendations. Its contribution also supports the application of corporate governance principles such as transparency, disclosure, independence, accountability, and fairness in alignment with prevailing standards (Setyawati & Bernawati, 2020). When effectively implemented, internal audit ensures that corporate risks are properly managed and aligned with the organization's strategic direction (Sudarsono, 2021).

C. METHODOLOGY

This study employs the Systematic Literature Review (SLR) method as its primary research approach. The SLR is designed to review existing literature in a comprehensive, structured, and transparent manner, aiming to identify, evaluate, and synthesize relevant findings related to a specific topic (Rahmi et al., 2023). This method enables researchers to gain a holistic understanding of prior studies, uncover research patterns and trends, and identify existing research gaps (Habibi & Artha Glory Romey Manurung, 2023).

The SLR process was conducted systematically by following a set of established protocols to minimize subjectivity and bias, ensuring that the review results are credible and scientifically robust. Moreover, SLR plays an essential role in identifying research gaps and guiding scholars to explore potential research areas relevant to current academic and professional developments. The main objective of applying SLR in this study is to formulate appropriate strategies for understanding the role of internal auditing in strengthening corporate governance and to explore emerging perspectives within the literature (van Dinter et al., 2021).

During the data collection phase, the researcher selected ten scientific articles directly related to the theme of internal audit's role in enhancing corporate governance effectiveness. These articles were retrieved from national and international journals indexed on Google Scholar, published between 2020 and

2025. The selection was based on relevant keywords, titles, and abstracts to ensure alignment with the research objectives. Each selected article was then systematically analyzed and presented in a summary table containing information on the authors, publication year, journal name, and key findings of each study.

The selection of ten articles was based on the principle of focus and relevance, encompassing a balanced mix of qualitative, quantitative, and conceptual studies. This number is deemed sufficient to provide both depth and diversity of perspectives. The synthesized and comparative analysis of these studies serves as the foundation for drawing comprehensive conclusions regarding the contribution of internal audit to corporate governance enhancement.

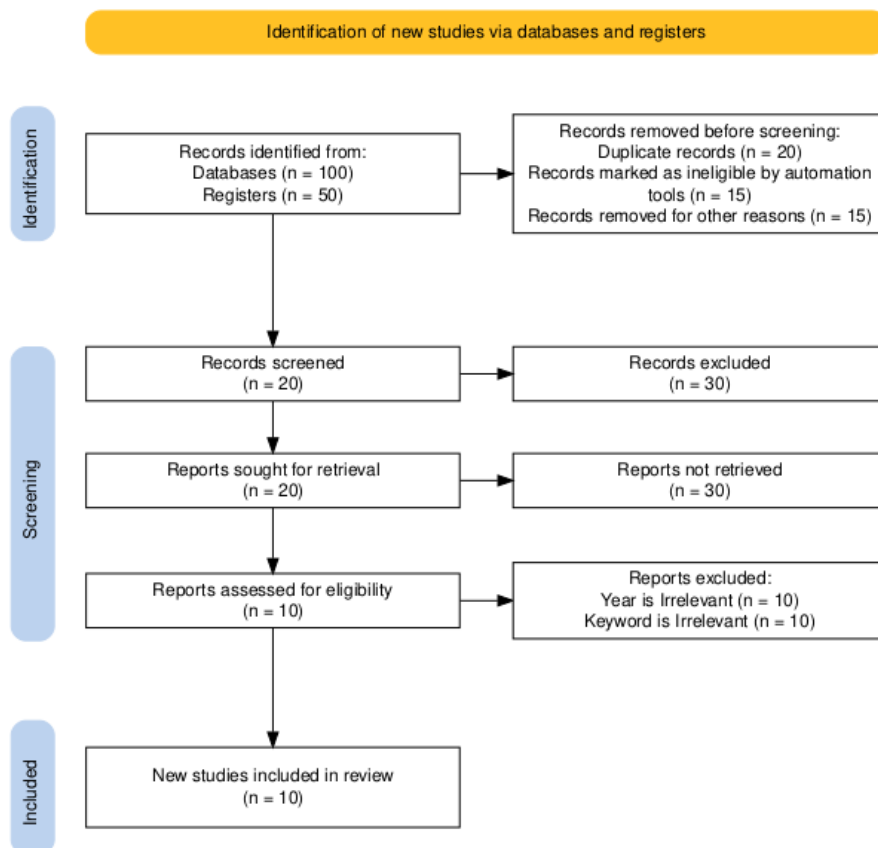


Figure I. Selection through the prisma flow diagram

D. RESULTS AND DISCUSSION

Synthesis Role of Internal Audit in Strengthening Corporate Governance

Studies on the role of internal audit in strengthening corporate governance reveal that the existence and effectiveness of this function significantly contribute to enhancing transparency, accountability, and compliance with governance principles. Beyond its traditional supervisory role, internal audit provides strategic value by conducting in-depth evaluations and driving continuous improvement in

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risk management and internal control systems. This, in turn, reinforces the foundation for sound decision-making and organizational sustainability.

The following table presents several studies that examine the role of internal audit in strengthening corporate governance across different organizational contexts. These studies highlight how internal audit contributes to transparency, accountability, risk management, and overall governance effectiveness.

Table I. Analysis of systematic literature review findings

Theme	Article/Author	Key Findings
Auditor Competence	Intan Permata Sari et al. (2023); Rina Deviani et al. (2024); Fiona Vista Putri & Agnes Aurora (2022)	Internal auditor competence and independence significantly influence the prevention of earnings management, fraud detection, and the overall effectiveness of corporate governance. Internal audit serves not only as a supervisory body but also as a
Consultative Role	Septaria Salasi Permatasari & Trinandari (2024); Adelia Putri & Tuti Meutia (2024); Mawar Indah (2024)	consultative partner to management in strengthening accountability and transparency, including within state-owned enterprises and Islamic banks.
Technological Support	Adam Rafi Fatchurrohman et al. (2025)	Big data analytics and digital-based audit technologies enhance financial transparency and improve audit efficiency.
Control and Risk Management	Hayatun Ruwaidha & Cris Kundati (2024); Afifah Muannis Hanifah et al. (2023); Elvira Puri Anjani & Adelia Rizki (2025)	Internal audit, in conjunction with internal control systems and management commitment, supports effective risk management and accountability in fund utilization (e.g., BOS Fund).
Governance Synergy	Fiona Vista Putri & Agnes Aurora (2022); Setyawati & Bernawati (2020)	Internal audit reinforces the principles of corporate governance (transparency, accountability, independence, fairness) and acts as a key governance pillar alongside external audit and audit committees.

Source: Data and narrative processed by researchers (2025)

The articles analyzed in this review employ both qualitative and quantitative research approaches. Overall, the findings demonstrate that internal audit plays a crucial role in strengthening corporate governance, particularly by

enhancing oversight effectiveness, transparency, and adherence to good governance principles. The review findings summarized in table I indicate a general trend showing that internal audit serves as a central mechanism in reinforcing corporate governance through increased transparency, accountability, and effective risk control. Most studies agree that auditor competence, independence, and strong internal control systems are positively associated with successful governance implementation. Moreover, there is a growing consensus that the internal audit function extends beyond oversight to encompass consultative and strategic roles that support management and decision-making processes. Some inconsistencies remain among the findings.

First, while most studies emphasize the importance of auditor competence in reducing earnings management practices, certain research (e.g., Intan Permata Sari et al., 2023) suggests that moderating factors such as tax avoidance can weaken this relationship. This implies that strong internal audit alone is insufficient without consistent managerial commitment and policy support.

Second, there is still a noticeable gap in the technological dimension. Only a limited number of studies have explored the integration of big data analytics and digital transformation in internal auditing (e.g., Adam Rafi Fatchurrohman et al., 2025), which contrasts with the global trend toward digital auditing. Consequently, existing literature has yet to fully capture the emerging dynamics of automation and data analytics in strengthening corporate governance.

Third, variation exists in assessing the consultative role of internal audit. Some studies highlight that a consultative approach enhances stakeholder trust, while others caution against potential threats to auditor independence when auditors become overly involved with management. This divergence underscores the need for clearer standards defining the boundaries of the consultative function to ensure objectivity is maintained.

The reviewed literature supports the view that internal audit is a fundamental pillar of corporate governance. Nonetheless, inconsistencies related to auditor competence, consultative roles, and technological adoption highlight the need for further research to deepen understanding and develop a more adaptive internal audit model capable of addressing the challenges of modern corporate environments.

DISCUSSION

The Relationship Between Internal Audit and Corporate Governance

The relationship between internal audit and corporate governance has far-reaching implications for all economic activities, with increasing significance in recent years. Their role is no longer confined to internal organizational oversight but has evolved into a strategic issue attracting global public attention. International guidelines have underscored the importance of synergy between

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internal audit and effective corporate governance, as strong collaboration between the two can enhance organizational performance and serve as a source of sustainable competitive advantage. The contribution of internal audit to corporate governance is reflected in its alignment with key governance elements such as transparency, accountability, risk control, and effective managerial oversight.

Within the framework of corporate governance, the board of directors is widely recognized by regulators and policymakers as a central component of governance mechanisms. Internal audit serves as a critical supporting tool that enables organizations to achieve their strategic objectives. Since the board of directors holds ultimate responsibility for corporate success, internal auditors play a vital role in providing objective and relevant information. Through independent evaluation and insights, internal auditors help ensure informed decision-making, enhance the board's supervisory capacity, and promote greater accountability across the organization. By assessing and evaluating internal controls, risk management, and governance processes, internal auditors help ensure that organizations operate effectively, comply with applicable regulations, and adhere to ethical standards (Colbert, 2002 in Padang, 2023).

The Influence of Internal Audit on Corporate Governance

The primary objective of internal audit is to provide constructive recommendations that enhance the quality and effectiveness of an organization's internal control system. By identifying weaknesses, assessing risks, and proposing improvements, internal audit contributes to more efficient operations and stronger governance structures.

The structure and scope of the Internal Audit Unit (IAU) encompass several critical aspects of organizational oversight, including:

1. Operational performance evaluation (functional review): analyzing operational and financial data and verifying transactions to ensure alignment with reported outcomes.
2. Verification of information reliability and accuracy: assessing financial and non-financial data integrity to support sound decision-making.
3. Physical control: ensuring the protection and security of corporate assets.
4. Monitoring and corrective actions: identifying deviations in operations and recommending timely remediation.
5. Comprehensive supervisory functions: overseeing service quality, credit administration, and compliance with both internal and external regulations.

Through these responsibilities, internal audit serves as a cornerstone in establishing reliable internal controls and effective corporate governance systems. This assertion is supported by the studies of Hanifah et al. (2023) and Putri & Meutia (2024), which demonstrate that an effective internal auditor plays a pivotal role in influencing the implementation of sound corporate governance

within an organization. Strong integrity and professionalism among internal auditors help companies achieve their governance objectives.

High quality internal audit characterized by auditor competence, well-structured audit programs, and reliable audit services correlates positively with stronger governance practices. Internal auditors contribute by monitoring risk exposures and identifying potential weaknesses in management processes. However, their effectiveness depends largely on how well audit activities are designed and executed, highlighting the importance of systematic and structured audit programs in achieving governance objectives (Deviani et al., 2024).

The Contribution of Internal Audit to Corporate Governance

Internal audit plays a fundamental role in ensuring that companies adhere to regulatory frameworks and adopt good governance practices. It supports transparency, accountability, and ethical operations across the organization. According to Widodo & Chariri (2020), a robust internal audit function is positively correlated with stronger corporate governance. This suggests that an effective internal audit not only identifies and mitigates risks but also provides assurance that the organization operates in compliance with legal requirements and industry standards.

Nugroho & Raharja (2023) highlight that internal audit significantly enhances transparency and accountability in organizational decision-making processes. By providing independent and objective analyses, internal auditors assist management in making well-informed decisions based on accurate and reliable information. This role is particularly critical in risk management contexts, where informed decisions can prevent substantial losses and safeguard corporate sustainability.

E. CONCLUSION

This study concludes that internal audit plays a strategic and indispensable role in strengthening corporate governance within modern organizations. Through a systematic literature review approach, the findings reveal that internal audit contributes significantly to enhancing transparency, accountability, and compliance, while also improving the overall effectiveness of internal control systems. Beyond its traditional monitoring function, internal audit serves as a strategic partner that supports management decision-making and ensures ethical conduct in all business processes. This reinforces the view that internal audit is not merely a procedural requirement but a pillar of sustainable corporate governance.

The results highlight that the effectiveness of internal audit depends on key factors such as auditor competence, independence, and the alignment of audit activities with corporate strategy. Organizations that integrate internal audit functions into their governance frameworks benefit from improved risk

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management and stakeholder trust. Therefore, strengthening the professional capacity of internal auditors, supported by technological innovation and digital audit tools, is crucial in ensuring organizational resilience and adaptability in a rapidly changing business environment.

Practically, this study recommends that organizations enhance internal audit independence, adopt technology-driven audit processes, and establish continuous professional development programs for auditors. Moreover, management should foster a culture of transparency and accountability, where audit results are perceived as instruments for improvement rather than as punitive controls. Policymakers and regulators are also encouraged to provide stronger institutional support and policy frameworks to align internal audit practices with evolving governance standards, particularly within state-owned enterprises and financial institutions.

Despite its contributions, this study is limited by its reliance on secondary data and the conceptual nature of its analysis. Future research should empirically examine the relationship between internal audit and governance performance using survey methods or case studies across diverse organizational contexts. Further exploration of moderating factors such as organizational culture, leadership, and digital transformation will provide deeper insights into how internal audit can evolve as a driver of ethical, transparent, and sustainable corporate governance.

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