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## THE INFLUENCE OF INDIVIDUAL VOICE, PSYCHOLOGICAL CAPITAL AND INDEPENDENCE ON INTERNAL AUDIT EFFECTIVENESS (IAE)

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### ABSTRACT

Effective internal audit functions are one of the main requirements for organizational success. Effective and efficient internal audits can add value to an organization by helping management improve internal controls to achieve better governance processes. The effectiveness of internal audits is influenced by many factors, both external and internal to the auditor. Therefore, it is necessary to discuss the factors that influence the effectiveness of internal audits through Individual Voice, Psychological Capital, and Independence. Determining the hypothesis of the effects between factors for additional investigation is the aim of this study. This literature review article's findings are: 1) The efficiency of internal auditing is influenced by individual voice; 2) Internal audit effectiveness is influenced by psychological capital; 3) Internal audit effectiveness is impacted by independence.

**Keywords:** Internal Audit Effectiveness\_1, Individual Voice\_2, Psychological Capital\_3, Independence\_4

### INTRODUCTION

Internal audit is function as a supervisor in the academic and financial domains is intimately linked to an organization's management. An organization's ability to accomplish its objectives and protect its resources is greatly aided by internal audit (Alqudah et al., 2019). The effectiveness of governance, risk management, and control procedures will all be enhanced by an internal audit (IA) that satisfies the "International Standards for the Professional Practice of Internal Auditing (ISPPA)" (Narayanawamy et al., 2019). According to the Institute of Internal Auditors (IIA, 2015), internal auditors are in charge of giving management assurance regarding the efficiency of governance, risk management, and control procedures so that the company can meet its financial, operational, strategic, and compliance goals. Furthermore, the internal audit function can be seen as part of the solution to address weaknesses in internal control systems, reporting of business activities and ethical behavior of business stakeholders (IIA, 2015). Effective and empowered internal audit can add value to the organization and help management improve internal controls to achieve better governance processes (Chang, Y.T. *et al.*, 2019). An effective internal audit function is one of the main conditions for the success of an organization (Drogalas, G., *et al.*, 2015). (2015). In line with previous opinions (Ta & Doan, 2022) stated that the internal audit function can generate added value and grow the performance of an organization. Internal auditors can serve as the eyes and ears of senior management and audit committees, they must do more than just monitor compliance with published documented procedures (Moeller, 2016).

The effectiveness of internal audit is influenced by various factors, both external and internal auditors themselves. This matches up with Attribution Theory, which says that when people watch someone act, they try to figure out if the behavior comes from inside the person or from outside factors (Robbins &

Judge, 2017). With the goal to improve the efficacy of internal audit, Attribution Theory can be applied to analyze the elements of internal or external attribution. Numerous studies have been conducted to determine the characteristics that influence internal audit effectiveness, with varying degrees of success. According to research (Salehi, 2016), internal audit effectiveness is determined by five key factors. The skills and knowledge of the internal audit team, the size of the internal audit department, the effectiveness of internal auditors in communicating and collaborating with external auditors, the level of management support provided to the internal audit function, and whether the internal audit is conducted by an outside company are the primary factors to take into account. However, a 2019 study by Alqudah et al. discovered that the independence of internal auditors, task difficulty, and top management support all positively and significantly affect internal auditor effectiveness.

According to Alzeban and Gwilliam (2014), the effectiveness of internal audit in the public sector is influenced by a number of factors, including management support, auditor expertise, team size, independence, and interaction with external auditors. The efficacy of internal auditors in the public sector has been found to be significantly influenced by internal audit independence (Alzeban & Gwilliam, 2014). According to research by Wirahadi (2018), one of the most important factors influencing internal audit performance is the ranking of auditor education level, staff experience, certified staff, and the quantity of internal auditor training. In addition to the numerous research on the variables influencing internal audit effectiveness, little is known about the impact of psychological variables on internal audit effectiveness in firms (Khelil, 2023). Internal auditors' moral dilemma makes them more afraid, which makes them put managers' interests ahead of those of other stakeholders. As a result, internal auditors are unable to carry out their responsibility as assurance providers (Khelil and Khelif, 2022). This is contrary to the 2014 Indonesian Internal Auditor Association's explanation, which stipulates that internal auditors must be impartial, objective, professional, free from outside interference, and compliant with the internal auditors' code of ethics and principles when performing their duties.

Internal auditors also face conditions where, despite pressure from senior managers, they must continue to speak up (Khelil & Khelif, 2022). A study done in Malaysia by Ferry et al. in 2017 says that internal auditors help and protect top management instead of acting as their supervisors. Research done in Canada by Roussy in 2013 found similar outcomes, showing that internal auditors are pressured to satisfy management by acting as secret keepers. The findings of this study go against what internal audit is meant to do. Internal auditors are also constantly faced with ethical issues, which may go against existing standards and internal audit may also encounter circumstances where, in spite of senior managers' persuasion, they must speak up (Ebrahimi et al., 2023). By speaking up, internal auditors can support company governance and guarantee long-term success (Chambers & Odar, 2015). In the area of accounting and auditing, some new research talks about how accountants and auditors express themselves and what things affect their actions. According to a 2022 study by Clor-Proell et al., since lower-level auditors handle a large portion of the evidence collecting, it is crucial to share information upstream during an audit. Supervisors are unable to modify audit methods or conduct further audits if this information is not reported, and it becomes challenging for them to recognize and evaluate the risk of material misstatement. Even though it's important for team members to share information with their supervisors, studies like the one by Clor-Proell et al. from 2022 show that some audit team members may keep important information secret. This is often because they are worried about how their supervisors might react.

According to some researchers, individual voice is a means of communicating ideas to decision makers within the organization (Ebrahimi et al., 2023). Others only pay attention to how an individual's voice functions, especially when they are unhappy with their work (Liu et al., 2009). Dyne and LePine (2001), for instance, view voice as a voluntary, cross-functional action under circumstances that do not align with one's job expectations. These researchers contend that speech is a positive behavior that aims to improve current circumstances rather than condemn them (Ebrahimi et al., 2023). In a similar vein,

Goldberg et al. (2011) describe organizational voice as an employee's choice to communicate their disapproval of current conditions as opposed to staying silent, giving up, or quitting the company. Internal auditors help find possible issues and suggest ways to improve the company's controls and how it handles risks, according to Khelil et al. in 2018. Studies have shown that how well internal auditors' suggestions are followed is a key way to measure how effective their audits are (Alzeban & Gwilliam, 2014). According to the IIA International Standards for the Professional Practice of Internal Auditing, voice is a required conduct in auditing. All relevant information that internal auditors are aware of must be reported; otherwise, reporting may be distorted [Institute of Internal Auditors (IIA), 2017]. According to management theories and findings, voice is optional and can be used in an audit setting (ClorProell et al., 2022). People may be less inclined to speak up if auditing regulations are unclear and the audit environment is complex and information-poor (Griffith et al., 2020).

The study by Ebrahimi and others in 2023 found that the unique voice of auditors can influence how effective the internal audit process is within a company. So, an auditor, using their own judgment, works to reach their professional goals in order to stay on track and not get pushed off course by pressures or limits in a work environment that's controlled by company managers. Previous research still discusses little about the effect of individual voice on internal audit effectiveness, which is what interests the author to study it more deeply. In reality, a person's voice in internal auditing can be affected by their self-confidence and drive, which can strengthen moral courage in the workplace (Liu et al., 2020). Internal auditors may struggle with making ethical choices when they have to share important information, which can affect their standing, leading them to act in a more cautious way.

Besides individual voice factors, a study by Khalil in 2023 showed that psychological capital plays a big role in how effective internal audits are. Newman and others in 2014 found that people with high psychological capital have more tools and energy to work towards their goals, which helps them do better than those with lower psychological capital. Psychological capital is a key element that can boost employee motivation and performance, which in turn helps the company grow and succeed (Luthans et al., 2007; Caza et al., 2010). Psychological capital is a positive mindset that people develop, which includes feeling confident in their abilities, believing good things will happen, having hope for the future, and being able to bounce back from tough times. Psychological capital is made up of four key parts known as HORE: hope, optimism, resilience, and self-efficacy (Luthans et al., 2007). Numerous empirical research demonstrate a positive correlation between psychological capital and individual performance. For instance, Luthans and colleagues found in 2007 that more psychological capital is associated with improved individual work performance. In a similar vein, Avey and colleagues (2011) discovered that in the financial services sector, more psychological capital is associated with better financial outcomes and enhanced employee performance. According to earlier studies, psychological capital is strongly correlated with creative performance (Sweetman et al., 2011).

Studies by Luthan and others in 2011 show that having a strong psychological capital helps employees perform better when it comes to coming up with new ideas and solving problems. The study shows that psychological capital has a big effect on how well internal audits work (Khelil, 2023). According to the research done by Al-tahat and others in 2020, having more psychological capital helps improve the effectiveness of audit performance. Psychological capital is an idea that comes up a lot in writings about positive organizational behavior, which looks at positive factors that can help improve how well people and groups perform. Internal auditor independence is one of the factors that can influence internal audit effectiveness in addition to individual voice and psychological capital (Thi & Huong, 2018). According to research by (Dellai & Omri 2016; Ta & Doan, 2022), internal audit effectiveness is positively impacted by internal auditor independence. The quality of audit results is determined by an independent attitude, claim Alzeban and Gwilliam (2014). Internal auditors conduct an unbiased evaluation with an independent mindset in order to recommend to management that organizational governance be improved. According to

additional research conducted in developing nations, the audit function's lack of independence will lower internal audit is efficacy (Ofori & Lu, 2018).

Independence means being free from situations that could stop the internal audit team from doing their job fairly and without bias. The same result was also found by (Dellai & Omri 2016, Ta & Doan, 2022), who say that when internal auditors are independent, it helps make the internal audit work more effective. According to Alzeban & Gwilliam (2014), an attitude of independence determines the quality of audit results. With an attitude of independence, internal auditors make an objective assessment so that the audit results can be recommendations for management to improve organizational governance for the better. Other research in developing countries highlights that the lack of independence of the audit function will contribute to reducing the effectiveness of internal audit (Ofori & Lu, 2018). Auditor independence can also increase internal audit effectiveness (Astakoni et al., 2021). The research indicates that how independent an auditor is can greatly influence how effective the internal audit process is.

This article specifically reviews the Individual Voice, Psychological Capital and Independence factors that affect Internal Audit Effectiveness. This literature review does not describe all the factors that influence internal audit effectiveness, but only some will be reviewed. Based on the above background, the problems studied are formulated to form hypotheses for further observation, namely:

1. Does Individual Voice affect internal audit effectiveness?
2. Does Psychological Capital affect internal audit effectiveness?
3. Does Independence affect the effectiveness of internal audit?

The following is previous research related to Individual Voice (X1), Psychological Capital (X2), and Independence (X3) research that affects Internal Audit Effectiveness (Y) which can be seen in table 1.

**Table. 1**  
**Some Relevant Previous Research**

No.	Author	Result	Article Similarities	Article Differences
1.	Ebrahimi. et al. (2023).	The results of the hypothesis testing indicate that the moral courage and efficacy of internal auditors are positively impacted by self-efficacy, which includes resilience and hope, as well as the independence of internal audit performance and manager support.	Psychological capital has a positive correlation with internal audit efficacy. Internal audits and individual voice are positively correlated. Internal audits are highly effective due to the strong correlation between independence and effectiveness.	The efficacy of internal auditing is positively correlated with moral courage.
2.	Khelil, I. (2023)	The results demonstrate that internal audit effectiveness (IAE) is positively and significantly impacted by psychological capital, although moral courage has no discernible effect on the same variable.	Internal audit effectiveness (IAE) is significantly and positively affected by psychological capital.	Internal audit effectiveness (IAE) is not substantially affected by moral courage.
3.	Liu, et al. (2020).	This study states that, <i>individual voice</i> is driven by <i>self-efficacy</i> , <i>moral courage</i> and motivation in internal	Internal audit effectiveness is positively impacted by individual voice. Internal audit effectiveness is	Internal auditors who possess moral courage and motivation are going to be competent

		auditors, they will be possible to increase the effectiveness of the internal auditing profession.	greatly and positively affected by psychological capital, or self-efficacy.	to increase the effectiveness of the internal audit profession.
4.	Al-Tahat, et al. (2020)	The positive impacts of social capital on audit offices' accuracy and performance efficiency. There is no effect of social capital on how well and accurately audit departments work. There is a good effect of positive psychological capital on how effectively, accurately, and well audit offices perform.	Psychological capital on audit teams' effectiveness as performers	Social capital has a positive effect on how well audit offices work and how accurate their results are. There is no impact of social capital on the effectiveness and accuracy of audit offices.
5.	Ta, T. T., & Doan, T. N. (2022).	The independence of internal auditors was one of the two factors shown by the results. The effectiveness of internal audits can be positively impacted by support from management. Internal auditors' proficiency and the caliber of their work had no bearing.	Internal auditors' independence has a favorable impact on the internal auditing effectiveness.	The effectiveness of internal audit is positively impacted by managerial support. However, the effectiveness of the internal audit was unaffected by the internal auditors' abilities or the caliber of their work.
6.	Ubaidillah, M., & Widagdo, A. K. (2018).	The findings indicated that having independent auditors leads to more effective audits by the regional inspectorates. The relationship between auditor independence and audit effectiveness is somewhat mediated by group cohesion. But particular variables such as education level and work experience have no significant effect on audit effectiveness.	Auditor independence helps make the audits done by regional inspectorates more effective and important.	The relationship between the independence of auditors and effectiveness of audits is somewhat mediated by group cohesion. The effectiveness of audits is not much impacted by education or job experience.
7.	Abdullah, M., Rahman, A. R. A., & Razak, N. H. A. (2017)	The findings suggested that Sharia internal audit success is mostly reliant on the degree of independence of Sharia internal auditors. Effective Sharia internal audit acts as a mechanism to ensure Sharia compliance by Islamic financial institutions (IFIs).	Sharia internal audit effectiveness is highly dependent on the level of independence of Sharia internal auditors.	Effective Sharia internal audit acts as a mechanism to ensure Sharia compliance by Islamic financial institutions (IFIs)

## METHOD, DATA, AND ANALYSIS

This study uses a literature review approach, which involves collecting and combining different research results to create a clear understanding of specific ideas based on available evidence. This method also helps to identify areas that have been studied and those that need more attention, allowing for the development of a theoretical framework and a conceptual model (Snyder, 2019). This kind of research is called literature research, and it's a type of qualitative research that's done by looking at a specific written work.

## RESULT AND DISCUSSION

The discussion of the literature review article on the concentration of internal audit effectiveness is in accordance with the theoretical review and earlier important research, specifically:

### 1. The influence of *individual voice* on internal audit effectiveness

A study by Ebrahimi and others in 2023 found that the personal voice of auditors can influence how effective the internal audit is within a company. So, an auditor, using their own way of thinking, works to reach their professional goals in order to stay on track and not get pushed off course by pressures or limits in an environment where company managers are in control. In line with this, (Khelil *et al.*, 2018) exploring how internal auditors' voice behavior is influenced by the organization's ethical environment using the *Theory of Planned Behaviour* shows that the moral environment serves as an important trigger to increase auditors' courage to speak up. Research conducted by (Liu *et al.*, 2020) states that *individual voice* is driven by *self-efficacy*, *moral courage* and motivation in internal auditors, will be able to make the internal audit profession more effective. Research conducted by (Martinez *et al.*, 2025) states that *individual voice* is associated with increased voluntary action in the workplace so that *individual voice* can increase participation and motivation in an organization. According to studies in the field of auditing (Alzeban & Gwilliam, 2014; Liu et al., 2020; Ebrahimi et al., 2023), internal audit is individual voice is a crucial factor that significantly influences its efficacy. These justifications support the claim that the effectiveness of internal audits is influenced by individual voice.

### 2. The effect of psychological capital on internal audit effectiveness

Individual employees' innovation, ability to solve problems, and inventiveness are recognized to be influenced by psychological capital (Sweetman et al., 2011). The study shows that psychological capital has a big impact on how well internal audits work (Khelil, 2023). According to a study by Al-tahat and others in 2020, having strong psychological capital helps improve the effectiveness of audit performance. Studies by Ebrahimi et al. in 2023 and Khelil in 2023 show that Social Cognitive Theory helps explain how moral courage and psychological capital influence how effective internal auditors are. Individuals with high psychological capital can do better than those with low psychological capital because they have more resources to use in achieving their goals (Newman et al., 2014).

According to a 2023 study by Khelil, psychological capital significantly and favorably affects the effectiveness of internal audits. These justifications suggest that psychological capital influences the efficacy of internal audits. It is anticipated that the overall efficacy of the internal audit process within the company will likewise increase if internal auditors possess greater psychological capital.

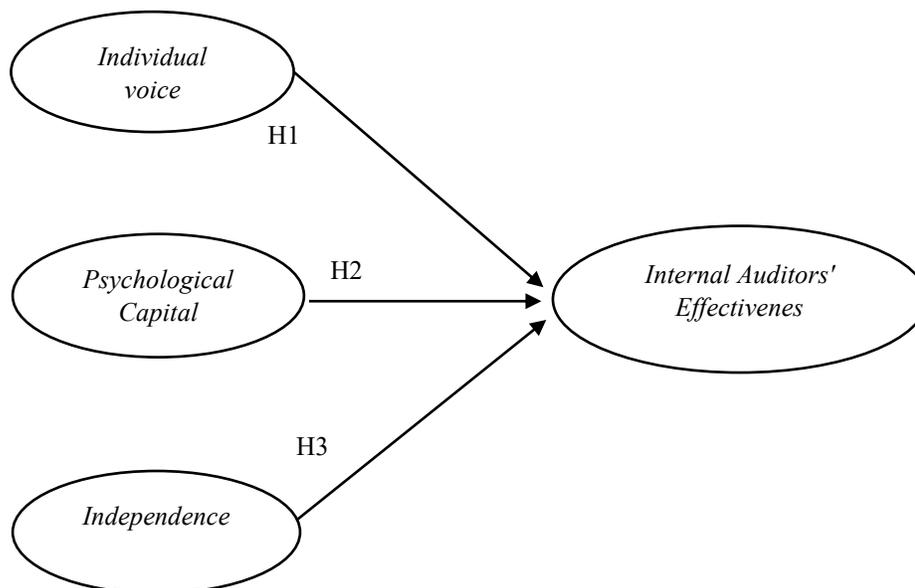
### 3. The effect of independence on internal audit effectiveness

According to the International Standards for the Professional Practice of Internal Auditing (IIA), independence is the capacity of internal auditors to perform their work freely and without pressure from management or other parties related to the company. Studies show that the level of auditor independence can greatly affect the level of internal audit effectiveness. Such as research according to (Astakoni *et al.*, 2021; (Al-Tahat *et al.*, 2020) which states that auditor independence can increase internal audit effectiveness. The effectiveness of internal audits is greatly influenced by management support, cooperation with external auditors, independence, and external rewards, according to research (Alqaraleh *et al.*, 2023) based on the Resource-based view (RBV) model. According to study using the Resource-based View (RBV) framework, internal auditor independence and management support for internal auditor effectiveness are positively correlated (Alqudah *et al.*, 2019). According to research by Alqudah *et al.* (2019), independence has an impact on internal audit effectiveness.

Research with the same results was produced by (Dellai & Omri 2016; Ta & Doan, 2022) which states that internal auditor independence has a positive influence on internal audit effectiveness. Based on these explanations, this research will be conducted with the hypothesis that independence affects the effectiveness of internal audit. It is anticipated that as internal auditors become more independent, internal audit effectiveness would rise within an organization.

#### Conceptual Framework

The following is the article's framework, which is based on the problem definition, theoretical studies, pertinent prior research, and an analysis of the relationships between variables.



**Figure 1: Conceptual Framework**

H1: Positive correlation between Individual Voice and Internal Audit Effectiveness

H2: Positive correlation between Psychological Capital and Internal Audit Effectiveness

H3: Positive correlation between Independence and Internal Audit Effectiveness

According to the conceptual framework image above, internal audit efficacy is influenced by individual voice, psychological capital, and independence.

## CONCLUSIONS AND SUGGESTIONS

### CONCLUSIONS

Individual voice, psychological capital, and independence all have an impact on internal audit effectiveness, according to the theory, reviews, and associated literature.

### SUGGESTIONS

According to these findings, the article's recommendations are that, in addition to individual voice, psychological capital, and independence, there are still a lot of other factors that influence internal audit effectiveness in organizations or businesses of all kinds and levels; therefore, more research is required to find out. Look for additional variables that may impact the efficacy of internal auditing beyond those discussed in this article. Other factors include competence, objectivity, moral courage, and managerial support.

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