Ethical Challenges Of Internal Auditors In The Digital Environment: A Bibliometric Analysis

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Abstract
Modern environment is characterised by the fast development and adoption of disruptive digital technologies, including cognitive ones, like artificial intelligence. Although it is undeniable that digital technologies bring extensive benefits and competitive advantage for companies, they come also with heightened risks and challenges, which need to be effectively managed. Internal auditing represents a key strategic function of companies and an internal monitoring mechanism of corporate governance in a digital economy arena. To be able to provide timely assurance, advice, insights and foresights to internal and external stakeholders, the internal audit function needs to transform in line with companies' digital transformation. By adopting digital technologies in business operations, the scope of internal auditing is changing. Digital technologies can also be part of internal auditors' toolkit. All of this leads to changing internal auditing governance, methodological and technological aspects, or in other words overall ways of auditing. Digital technologies, primarily artificial intelligence, bring different ethical dilemmas and challenges, including algorithmic biases, data privacy violations, the creation of deceptive content and black box issues. Therefore, the main research question is: what is the impact of digital technologies, focusing on artificial intelligence, on transforming internal audit activities, ethical decision-making and professional scepticism of internal auditors? Following that, the research objectives are: 1) to identify the key thematic clusters in the literature related to ethical challenges of adopting technologies in internal auditing, 2) to examine the transformation of the role of internal auditing, from a traditional control-oriented function towards a more strategic advisory function in the digital governance, and 3) to analyse whether the focus of academic research on ethical challenges in internal auditing differs across regulatory contexts. In order to achieve defined research objectives, bibliometric analysis based on the Scopus database will be applied. The Scopus database is selected because of the greater availability of relevant studies. The sample will be limited to scientific articles in order to ensure the quality, relevance and peer-review of the included sources, i.e. to avoid the heterogeneity of publications such as conference papers and non-scientific sources. It is expected that the research results will indicate a growth in interest in this topic in the last decade, especially in the context of development of generative artificial intelligence tools. The research results should provide better insight into the current state and development of this field and identify existing gaps in the literature, thus opening up space for further empirical and theoretical research.

Keywords: internal auditing, digital technologies, artificial intelligence, ethical challenges, professional scepticism, bibliometric analysis

JEL classification: M42, M15, O31

Acknowledgement: This research is a result of an institutional project "Digital technologies as a catalyst for the transformation of the internal audit function in the context of sustainability and ethical conduct – DIREKT" funded by the European Union – NextGenerationEU. Views and opinions expressed are those of the author(s) only and do not necessarily reflect those of the European Union or the European Commission. Neither the European Union nor the European Commission can be held responsible for them.

Funded by
the European Union
NextGenerationEU