

## Evaluation of internal auditors' role as trusted advisors to providing added value for organization

Liyana Rachmayanti, Dwi Martani

Fakultas Ekonomi dan Bisnis, Universitas Indonesia  
Jl. Salemba Raya No. 4, Jakarta, 10430, Indonesia

### Article info

*Keywords:*  
Internal Audit, Trusted Advisor,  
Value Added

ISSN (print): 2598-7763  
ISSN (online): 2598-7771

✉ *Corresponding Author:*  
Name: Liyana Rachmayanti  
E-mail: liyana.untr@gmail.com

### Abstract

*This study aims to evaluate the role of PPATK's internal audit trusted advisor using Richard F. Chambers' trusted advisor attributes and the added value provided. This research uses a qualitative approach with a case study method. Data were obtained through questionnaires, interviews and document observations. The results showed that internal auditors have fulfilled the attributes of trusted advisors, but four other attributes, namely result focused, inspirational leaders, critical thinkers and technical expertise still need to be improved. The role of trusted advisor has provided quite good added value, although there is still room for improvement so that the impact is felt evenly throughout the work unit and is sustainable for the organization. This research confirms the importance of improving soft skills, hard skills, and technical skills to strengthen internal audit's role as a trusted advisor. The implication of this research is that it is necessary to evaluate the scope of advisory activities, and the added value generated so that the contribution of internal auditors can be more significant in the strategic areas of the organization*

*Citation:* Rachmayanti, L., Martani, D., (2025). Evaluation of internal auditors' role as trusted advisors to providing added value for organization. *AFRE Accounting and Financial Review*, 8(1): 25-33

JEL Classification: E24; E41; E64  
DOI: <https://doi.org/10.26905/afr.v8i1.14764>

### 1. Introduction

Internal audit is one of the important functions that help organizations achieve strategic goals. As the third line in the Three Lines of Defense model, internal auditors act as independent guarantors in ensuring the effectiveness of governance, internal control, and risk management in the organization (Institute of Internal Auditors [IIA], 2020). Along with the development of the business environment and stakeholder demands, the role of internal auditors has transformed from being a watchdog to a strategic partner (trusted advisor) that provides added value to the organization (Chambers, 2017).

This change is marked by the increasingly broad scope of the role of internal auditors who not only focus on assurance activities but also carry out advisory services that can improve operational effectiveness and support the achievement of organizational strategic goals (IIA, 2017).

Eulerich and Lenz (2020) classify the development of the role of internal auditors in three maturity models, namely GRC Partner, Trusted Advisor, and Value Driver. Internal auditors who act as trusted advisors are expected not only to conduct audits and provide recommendations for improvement, but also to build professional relationships with management and provide insights that support the organization's strategic decision making.

Along with the changing role of internal auditors, various studies have highlighted the importance of transforming auditors from mere GRC Partners to Trusted Advisors and ultimately developing as Value Drivers for organizations (Eulerich & Lenz, 2020). Chambers (2017) emphasizes that the role of trusted advisor not only functions as an assurance provider but must also be able to provide strategic insights to management, build deeper relationships with stakehol-

ders, and increase the added value of the organization through an advisory role.

Several empirical studies support the importance of the role of trusted advisors in organizations. PricewaterhouseCoopers (2014) found that 67% of stakeholders rated trusted advisors as providing more significant value than assurance providers, confirming that the role of internal auditors as strategic partners is increasingly expected in supporting the achievement of organizational goals. Shahimi et al. (2016) showed that internal auditors in Malaysia are increasingly active in providing consulting services that help improve operational efficiency and achieve organizational goals, although the application is still ad-hoc. Joshi and Acharya (2022) explored the transformation of the role of internal auditors in advisory services in India and found that the advisory role is more dominant in small and medium-sized companies, but not yet fully integrated in the broader organizational strategy.

In the public sector, Nasal and Gani's (2022) study examined the implementation of three internal auditor roles-GRC Partner, Trusted Advisor, and Value Driver-in supporting BPJS Kesehatan's strategy. The results showed that although the trusted advisor role has been adopted, its implementation has not been fully aligned with the organization's strategy. Akbar (2023) evaluated trusted advisors in the Inspectorate of Bappenas and found that some attributes still need improvement, especially in the aspects of technical competence, critical thinking, and communication. Meanwhile, Yudiyanto & Manggarani (2022) found that the effectiveness of APIP in carrying out the advisory role increases when the relationship with the work unit is stronger, but no research has specifically discussed the impact of the trusted advisor role on increasing organizational added value in the public sector.

The Financial Transaction Reports and Analysis Center (PPATK) is an independent institution responsible for preventing and combating money laundering (ML) in Indonesia. In carrying out its duties, PPATK not only analyzes suspicious financial transactions, but also ensures that the internal control system and risk management within the organization run effectively. The PPATK Inspectorate plays a role in overseeing the effectiveness of governance, internal control policies, and ensuring that risk management is optimally implemented.

In an increasingly complex and dynamic environment, the role of internal auditors at PP-

ATK is not limited to compliance with regulations. Internal auditors are expected to be able to act as trusted advisors who can provide strategic insights for leaders in supporting the effectiveness of organizational operations. However, the main challenges in implementing the trusted advisor role at PPATK are the lack of utilization of a risk-based approach in advisory services, limited auditor competence in strategic consulting, and the lack of understanding of supervisory clients about the advisory role of internal auditors. Therefore, this study seeks to fill this gap by evaluating the extent to which the trusted advisor role has been implemented in the PPATK Inspectorate and how this role can be optimized to be more effective in supporting organizational strategy.

This study aims to evaluate the implementation of the trusted advisor role of internal auditors in the PPATK Inspectorate, analyze the added value generated from the trusted advisor role for supervision clients, and identify concrete recommendations to optimize this role to be more aligned with the organization's strategy. In addition to making a theoretical contribution in evaluating the implementation of the trusted advisor role of internal auditors at the PPATK Inspectorate, this research is expected to be the basis for developing more effective supervisory policies and strategies for the PPATK Inspectorate and other government agencies. Practically, this research is also expected to help internal auditors build stronger relationships and trust with leaders and supervision clients, so that they can strengthen their role not only as trusted advisors but also as value drivers for the organization.

In addition, the PPATK Inspectorate has set a target of increasing APIP capability at level 4, so it is hoped that the results of this study can be used to develop a strategy for achieving this target

## **2. Research Framework**

### **Internal Auditor Consulting Activities**

Internal auditor consulting activities aim to enhance organizational value by improving governance, risk management, and internal control, while ensuring that management retains full responsibility (IIA, 2017). These activities include advisory services, facilitation, and training, which should be aligned with client needs, task complexity, cost-benefit considerations (AAIPI, 2021).

The effectiveness of the consultative role of internal auditors is influenced by organizational culture, relationships with management, and individual competence (Anderson, Urton L, 2017). Auditor credibility and expertise are critical for ensuring that consulting activities generate tangible benefits. Prior research indicates that 67% of stakeholders perceive trusted advisors as adding more value than assurance providers (Price Waterhouse Coopers, 2014).

### Key Attributes of a Trusted Advisor

A survey of 300 Chief Audit Executives (Chambers, 2017) highlights that internal auditors serving as trusted advisors contribute significantly to governance, risk management, and operational efficiency. Stakeholder trust and credibility are essential in this role. Chambers (2017) categorizes trusted advisor attributes into three key areas: 1) Personal Attributes – Ethical resilience, results orientation, intellectual curiosity, and open-mindedness. 2) Relational Attributes – Dynamic communication, insightful relationships, and inspirational leadership. 3) Professional Attributes – Critical thinking and technical expertise. These attributes enable strategic insights and impactful recommendations, extending beyond traditional assurance functions.

### Internal Audit's Role and Added Value

Internal audit plays a strategic role in adding value by strengthening governance, risk management, and internal control (IIA, 2017). The evolution of internal audit roles is categorized in-

to three stages: GRC Partner, Trusted Advisor, and Value Driver (Eulerich & Lenz, 2020). The trusted advisor role emphasizes value creation through strategic advisory.

Chambers (2017) identifies five key value-added aspects of the trusted advisor role: 1) Enhanced decision-making – Internal auditors support management in risk and opportunity analysis, ensuring data-driven strategic decisions (Chambers, 2017). 2) Increased efficiency and effectiveness – Consulting activities improve business process optimization and help organizations achieve performance targets (Shahimi et al., 2016). 3) Strengthened risk management – Internal auditors facilitate risk identification, assessment, and mitigation to enhance organizational resilience (Joshi & Acharya, 2022). 4) Improved internal control systems – Risk-based recommendations strengthen organizational control mechanisms (Abidin, 2017; Herubawa & Ali, 2019; Ferreira et al., 2025) 5) Enhanced regulatory compliance – Internal auditors ensure regulatory adherence and legal risk mitigation to protect organizational reputation and sustainability (Bozkus Kahyaoglu & Caliyurt, 2018; Ogunsola & Balogun, 2021; Sari & Khudri, 2024; Vivian Netshifhefe et al., 2024).

The research framework for evaluating the consulting role of internal auditors is presented in Figure 1. Figure 1 shows Evaluation of the Trusted Advisor, The Value-Added Analysis and recommendation.

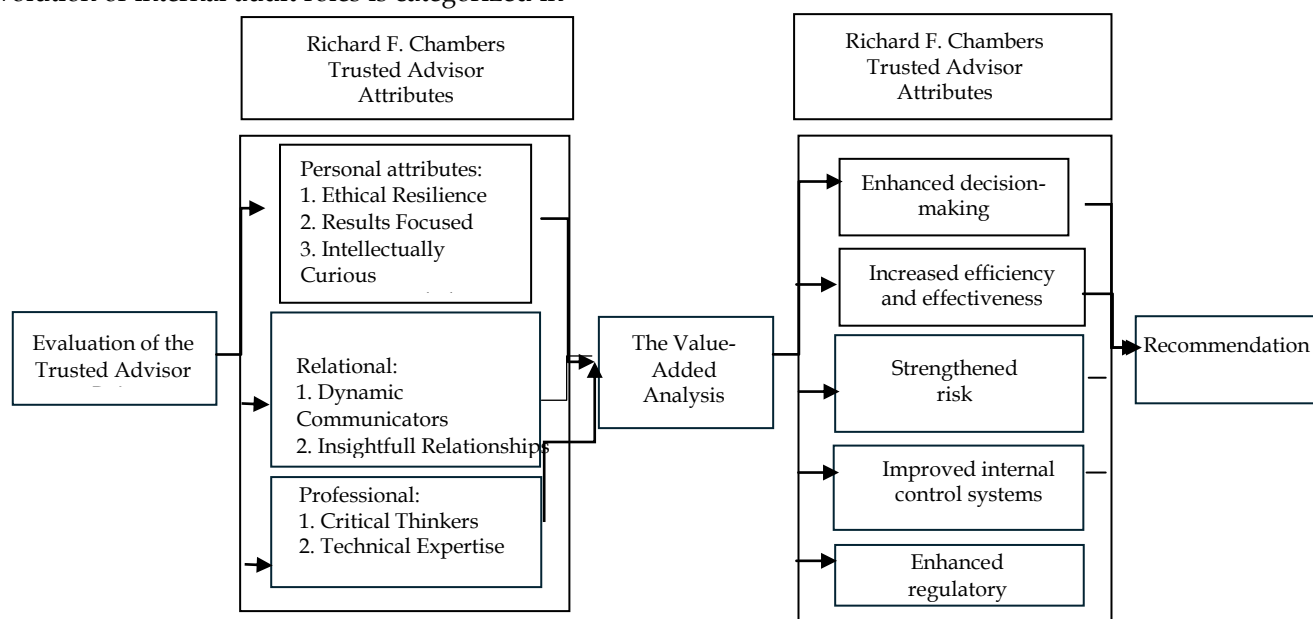


Figure 1. Research Framework

### 3. Data and Method

This study employs a qualitative research approach with an evaluation case study method. The qualitative approach explores perceptions of internal audit clients and auditors regarding the trusted advisor role and the value added by internal auditors.

#### Data Collection

This research utilizes primary and secondary data: Primary Data - Obtained through questionnaires and interviews from internal auditors and audit clients at the PPATK Inspectorate. Secondary Data - Sourced from PPATK Inspectorate Performance Reports, Annual Supervision Work Programs (PKPT), audit reports, and leadership directives (2021-2024).

#### Questionnaire Survey

The questionnaire survey captures perceptions of trusted advisor implementation and its value-added impact. It was distributed via Google Forms to 14 internal auditors (Inspectors & audit staff) and 26 external respondents (clients from six work units) using purposive sampling.

The 31-item questionnaire was structured based on Chambers' (2017) nine trusted advisor attributes: 1) Personal Attributes: Ethical resilience, results-focused, intellectual curiosity, open-mindedness. 2) Relational Attributes: Dynamic communication, insightful relationships, inspirational leadership. 3) Professional Attributes: Critical thinking, technical expertise. Responses were measured on a Likert scale (1 = Strongly Disagree to 5 = Strongly Agree).

#### Interview

Interviews were conducted after the questionnaire survey to validate responses and ex-

plore perceptions in depth. The sample consisted of 12 informants (3 internal auditors, 9 audit clients) selected based on their experience receiving audit consulting services. The interview process involved: 1) Confirming questionnaire responses. 2) Exploring perceptions of trusted advisor attributes and value-added aspects.

#### Document Observation

Analysis of internal audit reports, charters, PKPT, and external evaluation reports (2021-2024) was conducted to corroborate primary data findings.

#### Data Analysis

Data analysis was conducted in three stages: 1) Questionnaire Analysis: Descriptive statistical analysis (mean scores) using Microsoft Excel to assess perceptions of trusted advisor attributes. 2) Interview Analysis: Thematic analysis involving: a) Data preparation and reduction. b) Classification based on value-added aspects. c) Identification of relationships between data. d) Summary of findings. 3) Document. Triangulation of secondary data to validate findings from questionnaires and interviews.

### 4. Result

#### Analysis of Perceptions of the Internal Audit Trusted Advisor Role

The response rate for the questionnaire reached 95.24%, ensuring a strong representation of perceptions regarding the trusted advisor role. The analysis evaluates the extent to which the nine trusted advisor attributes proposed by Chambers (2017) have been fulfilled. Table 1 presents the distribution of responses.

Tabel 1. Survey Results of Perceptions of the Internal Auditor's Trusted Advisor Role

Atribut	1 (%)	2 (%)	3 (%)	4 (%)	5 (%)	Mean	Analysis	Conclusion
Ethical Resilience	0	0	5	40	55	4.400	55% of respondents strongly agreed that internal auditors have shown professional morals and ethics, have courage, honesty and responsibility in providing advice and showing good behavior which is the basis for supervisory clients to trust auditors.	Attribute met
Result Focused	0	2	5	63	30	4.158	While 63% of respondents agree that internal auditors identify opportunities for im-	Attribute met but needs improvement

Atribut	1 (%)	2 (%)	3 (%)	4 (%)	5 (%)	Mean	Analysis	Conclusion
Intellectually Curious	0	0	5	65	30	4.194	<p>provement, interviews suggest that consulting services only impact a small portion of work unit tasks. This limited influence aligns with Akbar &amp; Diyanty (2023), who found that advisory services in Indonesia's public sector tend to focus on compliance rather than strategic impact.</p> <p>65% of respondents agreed that internal auditors assist supervisory client work units in identifying the root causes of problems faced while still applying reasonable and healthy skepticism.</p>	Attribute met
Open Mindedness	0	0	0	50	50	4.319	<p>Respondents' agreement that internal auditors respond and are flexible to various changes in the organizational environment. Internal auditors can be open in accepting different opinions or ideas.</p>	Attribute met
Dynamic Communicators	0	0	12	50	38	4.225	<p>50% of respondents agreed that in providing consulting services, internal auditors have built effective communication</p>	Attribute met
Insightful Relationship	0	0	12	60	28	4.142	<p>60% of respondents agreed that internal auditors have built effective relationships with supervision clients.</p>	Attribute met
Inspirational Leaders	0	0	32	50	18	3.875	<p>50% of respondents agree, but 32% disagree, indicating that internal auditors face challenges in inspiring clients to adopt recommended improvements. This issue is consistent with Eulerich &amp; Lenz (2020), who argue that leadership skills among internal auditors must be developed through mentoring and experience.</p>	Attribute met but needs improvement
Critical Thinkers	0	0	12	60	28	4.158	<p>60% of respondents acknowledge the auditors' critical thinking skills, but interviews highlight concerns that audit recommendations tend to be generic or normative. Shahimi et al. (2016) found similar issues in Malaysia, where advisory services lacked tailored solutions for clients.</p>	Attribute met but needs improvement
Technical expertise	0	0	12	63	25	4.063	<p>While 63% of respondents agree that auditors possess strong technical knowledge,</p>	Attribute met but needs improvement

Atribut	1 (%)	2 (%)	3 (%)	4 (%)	5 (%)	Mean	Analysis	Conclusion
							interviews reveal gaps in applying these skills to improve client performance. Joshi & Acharya (2022) suggest that this limitation is common in emerging economies, where technical training is often focused on assurance rather than strategic advisory.	

These findings align with Akbar & Diyanty (2023), who found similar challenges in the implementation of the trusted advisor role in Indonesia's public sector. Additionally, Eulerich & Lenz (2020); Thanasas & Lampropoulos (2023); Ferreira et al. (2024) emphasize that technical expertise is a fundamental com-

petency for advisory auditors, supporting the need for skill enhancement.

### Value-Added Analysis of Internal Audit Consulting Services

Following Chambers' (2017) framework, the added value of consulting services is assessed across five key dimensions. Table 2 summarizes the findings.

Tabel 2. Trusted Advisor Value-Added Analysis

Value Added	Analysis
Enhanced decision-making	Internal auditors provided key recommendations, such as vendor blacklisting advice, which strengthened confidence in decision-making. This aligns with PricewaterhouseCoopers (2014), which found that trusted advisors improve strategic decision-making.
Increased efficiency and effectiveness	While internal auditors assist in reducing budget inefficiencies, interviews reveal that recommendations remain too normative, consistent with Shahimi et al. (2016), who found similar gaps in Malaysia's public sector.
Strengthened risk management	Risk advisory services exist but remain limited in systematic risk reporting, echoing Joshi & Acharya (2022), who identified challenges in integrating risk management in developing economies.
Improved internal control systems	Internal auditors help mitigate repeated compliance violations, yet external evaluations suggest control effectiveness remains suboptimal. This supports Herubawa & Ali (2019), who argue that governance improvements require stronger internal controls.
Enhanced regulatory compliance	Internal auditors facilitate follow-ups on BPK recommendations, yet compliance adoption varies across work units. This confirms findings by Sari & Khudri (2024) regarding audit compliance impact.

## 5. Discussion

### Analysis of Perceptions of the Internal Audit Trusted Advisor Role

The findings indicate that PPATK's internal auditors have fulfilled nine trusted advisor attributes as outlined by Chambers (2017); Christ et al. (2021); Poe et al. (2022). However, four attributes require improvement; Result Focused, Inspirational Leaders, Inspirational Leaders, Critical Thinkers, Technical Expertise.

Survey results show that 63% of respondents agree that internal auditors are result-focused, yet interview findings suggest that the impact of consulting services is still limited to a

small portion of work units. This indicates that while the trusted advisor role is being adopted, it has yet to drive significant organizational changes. Although trusted advisor attributes may be met, their practical application within organizations still faces challenges—such as auditor capacity and management's acceptance of audit recommendations (Akbar & Diyanty, 2023)

Aligned with Chambers (2017), this study emphasizes that an internal auditor with strong technical expertise and critical thinking skills will be more effective in providing greater organizational impact. Thus, training and capacity building for internal auditors at PPATK should be prioritized.

### **Analysis of the added value of internal audit consulting services**

This study identifies that the trusted advisor role provides five key areas of added value, as proposed by Chambers (2017): 1) Enhanced Decision-Making: Internal auditors contribute to strategic decision-making, particularly in advising Pusdiklat APUPPT on vendor blacklisting. 2) Increased Efficiency and Effectiveness: Internal auditors assist in budget savings and reducing waste, though some respondents argue that recommendations are still too normative. 3) Strengthened Risk Management: Auditors have contributed to risk management, yet systematic risk reporting remains limited. 4) Improved Internal Control Systems: Internal auditors support internal control improvements, but their effectiveness in supporting organizational objectives still needs enhancement. 5) Enhanced Regulatory Compliance: Internal auditors help ensure compliance and follow-up on external audit recommendations. Internal audit consulting services enhance corporate governance and decision-making, but the full realization of the trusted advisor role remains constrained by management acceptance and auditor resource limitations (Shahimi et al., 2016).

While trusted advisor roles have been adopted in some institutions, internal audit functions often struggle to align their roles with strategic decision-making processes (Nasal & Gani, 2023). This issue is also evident at PPATK's Inspectorate, where internal audit advisory services have yet to be fully integrated into organizational strategy.

### **Challenges in implementing the trusted advisor role**

Four main challenges were identified in the implementation of the trusted advisor role: 1) Limited competency of internal auditors. Some auditors lack deep knowledge of business processes, governance, and risk management, which are essential elements for a trusted advisor. This aligns with Manggarani & Yudianto (2022), who argue that technical competency is a key determinant of advisory effectiveness in Indonesia's public sector. 2) Lack of auditor involvement in strategic decision-making. Currently, internal auditors are not sufficiently involved in organizational policymaking, meaning their recommendations are not always incorporated into strategic decisions. This supports Nasal & Gani (2022), which found that trusted advisor auditors in

public institutions remain underutilized in strategic planning. 3) Ineffective communication, while many internal auditors at PPATK possess good communication skills, interviewees indicate that delivering recommendations effectively to senior management remains a challenge. Chambers (2017) stresses that dynamic communication is vital for a trusted advisor, as ineffective communication can erode management's trust in auditors. 4) Limited implementation of e-consult. The digitalization of advisory services through e-consult remains underdeveloped, limiting its impact on advisory service effectiveness. Digital transformation in internal auditing is still an ongoing challenge in emerging economies (Joshi, 2023).

### **Recommendations for strengthening the trusted advisor role**

Based on the identified challenges, the following recommendations are proposed to enhance the trusted advisor role at PPATK's Inspectorate: 1) Enhancing internal auditor competency. Implement training programs focused on business analytics, risk management, and strategic advisory to strengthen auditors' technical expertise. 2) Akbar & diyanti (2023) highlight that improving auditor competency directly enhances their credibility and effectiveness as trusted advisors. 3) Increasing auditor involvement in strategic decision-making. Internal auditors should be more actively involved in organizational decision-making forums, moving beyond compliance monitoring and into strategic policy formulation. 4) Strengthening internal auditor communication. Provide communication and negotiation training to enhance auditors' ability to persuade and influence senior management when delivering audit recommendations. 5) Optimizing econsult digital advisory services. Develop a comprehensive digital advisory system to expand the reach and effectiveness of internal audit consulting services.

## **6. Conclusion and Suggestion**

The results showed that internal auditors have fulfilled the attributes of trusted advisors, although there are still four attributes that need to be improved: result focused, inspirational leaders, critical thinkers, and technical expertise. The role of trusted advisor has provided added value in decision making, efficiency and effectiveness, risk management, strengthening internal control, and compliance with regulations, al-

though it has not been evenly distributed across work units. The main contribution of this research is to provide strategic recommendations to optimize the role of internal auditors as trusted advisors, through increasing technical and communication competencies, specialization-based assignments, regular mentoring, more constructive communication, as well as strengthening the role of role models and utilizing e-Consult to increase the accessibility of consulting services. The limitations of this study include the limited number of external respondents, the exclusion of PPATK leaders in the interviews, and questionnaires that have not specifically combined the parameters of trusted advisor attributes with questions about the added value felt by clients. Therefore, future research is recommended to use a larger number of respondents, involve organizational leaders, and develop a more structured questionnaire by linking trusted advisor attributes and added value so that it can be tested statistically. In addition, the use of additional documents such as minutes of leadership meetings can support the validation of results, and research can be expanded to explore more deeply the advisory role of internal auditors in other government agencies.

## References

- AAIFI. (2021). *Standar Audit Intern Pemerintah Indonesia*. 3(2), 6.
- Akbar, M. P., & Diyanty, V. (2023). *Evaluasi Peran Audit Internal sebagai Trusted Advisor di Sektor Publik: Studi Kasus pada Inspektorat Utama Kementerian Perencanaan Pembangunan Nasional*. (Skripsi Sarjana, Universitas Indonesia).
- Anderson, Urton L, et al. (2017). Internal Auditing Assurance & Advisory Services. In *Internal Audit Foundation*,.
- Bozkus Kahyaoglu, S., & Caliyurt, K. (2018). Cyber security assurance process from the internal audit perspective. *Managerial Auditing Journal*, 33(4), 360-376. <https://doi.org/10.1108/MAJ-02-2018-1804>
- Chambers. (2017). Trusted Advisors. In *Auditor Essentials*. <https://doi.org/10.1201/9781315178141-99>
- Christ, M. H., Eulerich, M., Krane, R., & Wood, D. A. (2021). New Frontiers for Internal Audit Research. *Accounting Perspectives*, 20(4), 449-475. <https://doi.org/10.1111/1911-3838.12272>
- Eulerich, M., & Lenz, R. (2020). Defining, Measuring, and Communicating the Value of Internal Audit. In *Internal Audit Foundation*.
- Ferreira, P., Samagaio, A., & Diogo, T. R. (2024). The role of the internal audit in the Armed Forces and its influence on organisational sustainability: a case study. *Revista Brasileira de Gestao de Negocios*, 26(2), 1-31. <https://doi.org/10.7819/rbgn.v26i02.4263>
- Herubawa, D. A., & Ali, S. (2019). Evaluasi Peran Pemberian Konsultansi Inspektorat Daerah: Studi Kasus Pada Kabupaten Padang Lawas Utara. *Jurnal Akuntansi dan Bisnis*, 19(1), 13. <https://doi.org/10.20961/jab.v19i1.293>
- IIA. (2017). Standards and guidance. *Electrical Safety and the Law, October 2016*, 163-172. <https://doi.org/10.4324/9781315617626-11>
- Joshi, P. L. (2023). *The Changing Role of Internal Auditor as Assurer, Assessor and Advisor The Changing Role of Internal Auditor as Assurer, Assessor and Advisor*. July 2022.
- Nasal, T., & Gani, L. (2023). Evaluation of Internal Audit Role as a Governance, Risk and Compliance Partner, Trusted Advisor and Value Driver to Implement Strategy. *Jurnal Ilmiah Akuntansi*, 7(2), 346-362. <https://doi.org/10.23887/jia.v7i2.47931>
- Ogunsola, K. O., & Balogun, E. D. (2021). Enhancing Financial Integrity Through an Advanced Internal Audit Risk Assessment and Governance Model. *International Journal of Multidisciplinary Research and Growth Evaluation*, 2(1), 781-790. <https://doi.org/10.54660/.ijmrg.2021.2.1.781-790>
- Pooe, J. B., Barac, K., Plant, K., & Steyn, B. (2022). Signalling of internal audit effectiveness. *South African Journal of Accounting Research*, 36(3), 213-249. <https://doi.org/10.1080/10291954.2021.2000727>
- Price Waterhouse Coopers. (2014). Higher performance by design: A blueprint for change. *2014 State of the Internal Audit Profession Study, March*, 1-26.
- Sari, A. M., & Khudri, T. M. Y. (2024). Evaluasi Peran Audit Internal Dalam Manajemen Risiko Reputasi. *Jurnal Ilmiah Manajemen, Ekonomi, & Akuntansi (MEA)*, 8(1), 518-527. <https://doi.org/10.31955/mea.v8i1.3694>
- Shahimi, S., Mahzan, N. D., & Zulkifli, N. (2016). Consulting Role of Internal Auditors:

- Exploratory Evidence from Malaysia.  
*Journal of Business and Management*, 5(2), 22-40. <https://doi.org/10.12735/jbm.v5n2p22>
- Thanasas, G. L., & Lampropoulos, S. (2023). Thriving through Crisis: Unraveling Internal Auditing's Role in Value Creation. *Theoretical Economics Letters*, 13(05), 1322-1340.  
<https://doi.org/10.4236/tel.2023.135074>
- Yudiyanto, Y., & Manggarani, Y. (2022). Asset Retrenchment dan Performa Perusahaan: Efek Pada Berbagai Stage Life Cycle Perusahaan. *Akuntabilitas*, 16(2), 195-222.
- Vivian Netshifhefhe, M., Netshifhefhe, K., Naphtali Mupa, M., & Artwell Murapa, K. (2024). Integrating Internal Auditing and Legal Compliance: A Strategic Approach to Risk Management. *IRE Journals*, 8(4), 446-465.  
<https://www.researchgate.net/publication/385318623>