

# Management style in internal audit: influence between personal factors and role conflict

Angélica Ferrari<sup>1,2</sup>

 <https://orcid.org/0000-0002-0861-4379>

Email: [angferrari@furb.br](mailto:angferrari@furb.br)

Paulo Roberto da Cunha<sup>1,3</sup>

 <https://orcid.org/0000-0001-5805-9329>

Email: [pauloccsa@furb.br](mailto:pauloccsa@furb.br)

Marines Lucia Boff<sup>3</sup>

 <https://orcid.org/0000-0001-8424-1095>

Email: [marines.boff@udesc.br](mailto:marines.boff@udesc.br)

<sup>1</sup> Universidade Regional de Blumenau, Departamento de Ciências Contábeis, Blumenau, SC, Brazil

<sup>2</sup> Universidade Regional Integrada do Alto Uruguai e das Missões, Departamento de Ciências Contábeis, Erechim, RS, Brazil

<sup>3</sup> Universidade do Estado de Santa Catarina, Departamento de Ciências Contábeis, Ibirama, SC, Brazil

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## ABSTRACT

This article analyzes the leader's management style effect on the relationship between personal factors and role conflict in the internal audit function. It sheds light on the factors per se regarding the presence of role conflict in internal audit, addressing the effects that various management styles of the audit leader can cause in the relationship previously addressed in the literature between personal characteristics and role conflict. Evidence shows that the skills and expertise of leading internal audit executives impact the role played by internal auditors, becoming major insights to be analyzed and understood when delimiting the internal audit function. This article contributes to grasping the impact that aspects at a personal, professional, and interaction level in the management hierarchy in companies can have on the internal audit function. A survey was used involving 218 internal auditors certified by the Institute of Internal Auditors of Brazil (Instituto dos Auditores Internos do Brasil [IIA Brasil]), working in the internal audit area and with active profiles on the professional networking platform *LinkedIn*. Use of multiple linear regression for data analysis. Personal factors encompass the independence and expertise of internal auditors. Role conflict comprises three dimensions: demand from the organization vs. the auditor profession; auditing vs. consulting; and personal values vs. professional expectations. Management style measures the behavior of immediate superiors in the dimensions of task, relationship, and situational context. As results and contributions, it was evidenced that internal auditor's commitment to independence and expertise have a negative influence on role conflict. A management style with behaviors aimed at relationships between individuals, carrying out tasks, or adapting to situations, on the part of immediate superiors, contributes to reducing the level of role conflict in the internal audit function.

**Keywords:** internal auditor, management style, audit, role conflict, corporate governance.

## Correspondence address

Angélica Ferrari

Universidade Regional de Blumenau, Departamento de Ciências Contábeis

Rua Antônio da Veiga, 140, sala D-202 – CEP 89030-903

Itoupava Seca – Blumenau – SC – Brazil

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## 1. INTRODUCTION

With a commitment beyond concerns about internal control and risk management (Stewart & Subramaniam, 2010), the role of internal audit (IA) has evolved and expanded into an activity that goes along with corporate governance (Burt & Libby, 2021; Lenz & Hahn, 2015; Soh & Martinov-Bennie, 2011), providing external auditors with greater trust in internal settings (Roussy & Brivot, 2016) and becoming a valuable activity for the organization (Bananuka et al., 2017).

Along with grasping that IA is key for the internal control system, in addition to being a control mechanism in itself by contributing to a strong corporate governance (Betti et al., 2021; Gramling et al., 2004), the literature indicates that dysfunctional consequences in this function may stem from the existence of conflicts in the roles played by internal auditors within complex organizations (Kahn et al., 1964).

Analyses in the realm of role conflict are inherent to the audit context (Ahmad & Taylor, 2009; Burt & Libby, 2021; Stewart & Subramaniam, 2010), with internal auditors being a propitious agent to trigger such a setting. The role conflict in the IA can derive from contradictions in the audit's supervisory role and in consulting activities, in relation to differences between professional guidelines in this area and needs of the organization's management (Ahmad & Taylor, 2009), and the internal auditor's objectivity is impaired in the presence of a high level of organizational identity, since this relationship influences judgment and concerns about the internal control environment (Burt & Libby, 2021).

Since role theory has its roots in the organizational behavior literature (Smith et al., 2020), role conflicts arise when individuals receive conflicting needs and expectations from their superiors or by opposing pressures on certain attitudes that cannot be achieved simultaneously (Kahn et al., 1964; Bernd & Beuren, 2021). When behaviors expected of a person are inconsistent in performing her/his job, they trigger dissatisfaction, adverse health effects, and burnout, thus reducing the efficiency of their job performance (Rizzo et al., 1970; Smith et al., 2018).

Role conflicts can cause a challenge in practice (Lenz & Sarens, 2012) and, therefore, a line of research in the auditing field (Stewart & Subramaniam, 2010). Competence and independence, inherent to exercising the internal auditor function, are important and distinct elements that must interact for the IA to perform its function with

quality (Abbott et al., 2016; Rakipi et al., 2021). Within IA, a multitude of individual and organizational factors affect and are affected by the independence and objectivity of internal auditors (Stewart & Subramaniam, 2010), even the degree of organizational identification (Burt & Libby, 2021). In this sense, for internal auditors to assess and judge their decisions independently and effectively, they tend to vary under the level of commitment to independence (Christopher et al., 2009), along with the level of competence acquired by the internal auditor (DeFond & Zhang, 2014).

Therefore, the importance of aspects related to management in the IA context has already been related in empirical studies, whose results indicate that the leadership skills of IA chief executives are crucial to increase function credibility (Martino et al., 2019). It is understood that it is up to audit managers to have some key skills for exercising their function in line with the IA goals and needs. Therefore, managers in the IA area must cultivate improved skills, with an emphasis on leadership, a vital advantage in building and maintaining positive relationships with the main IA stakeholders (Dittenhofer et al., 2010).

The leadership witnessed by internal auditors in the management style adopted by their immediate superiors may be aimed, according to Melo (2014), at three dimensions: task, relationship, and situational context. Task-oriented leaders prioritize the completion of tasks, meeting deadlines, complying with established rules and norms, based on a hierarchical structure. On the other hand, leaders who manage based on a relationship-oriented style demonstrate greater understanding, attention, and interest to their subordinates, promoting an environment of encouragement, trust, and accessibility. Finally, situational leaders adjust their management according to the task or situation that needs to be tackled (Melo, 2014).

Lenz and Hahn (2015) highlight the need for research that examines times of discomfort and conflict that auditors face in their functions. In line, Nuijten et al. (2019) suggest that more research is needed to identify the ways in which internal auditors face conflict in their roles. Thus, empirical analyses on the influence of management styles on the relationship, previously addressed, between personal factors and role conflict (Aghghaleh et al., 2014; Ahmad & Taylor, 2009; Bernd & Beuren, 2020) are still timely in the accounting literature, given recent evidence

that the ability of chief audit executives to build positive relationships contributes to changing IA functions (Rakipi et al., 2021). When dealing with the Brazilian context, findings about IA point out that talent retention strategies can reduce the presence of role conflict and ambiguity (Bernd & Beuren, 2020), while judgments about resource distribution, decision-making processes, and interactions with supervisors may be due to burnout and indifference witnessed by internal auditors (Bernd & Beuren, 2021).

Given this context, the question that guides this study is: What is the effect of the leader's management style on the relationship between personal factors and role conflict in the IA function?

This study aims to analyze the effect of the leader's management style on the relationship between personal factors and role conflict in the IA function. Based on a sample of 218 internal auditors working in Brazilian companies, evidence from this study supports a negative influence of auditors' personal factors (independence and expertise) on generating role conflict in the IA function. Complementarily, it was confirmed that the predominant management style of the immediate superior may be a potentiating factor of the pre-existing negative relationship between personal factors and role conflict, thus contributing to reduce the level of role conflict in the IA function.

The motivation for this study pervades an increased understanding of the significant role played by internal auditors in organizations. The change witnessed by IA has

turned it into a value-added activity (Gramling et al., 2004) by performing activities relevant to various stakeholders, such as external auditors (Roussy & Brivot, 2016), board of directors, audit committee (Martino et al., 2019), as well as external users interested in the organization's activities and economic results.

In this sense, possible factors impacting on the performance of internal auditors must be analyzed and grasped. It contributes to the growing literature interested in the relationship between personal characteristics of IA practitioners and their immediate superiors and the consequences of this relationship in companies, since Lenz and Hahan (2015) and Wan-Hussin et al. (2021) suggest that the skills and expertise of audit executives have the power to impact the exercise of IA functions. Furthermore, Martino et al. (2019) emphasize that chief audit executives with strong leadership skills help IA to move from the role of a supporting player to the role of a key player in the context of corporate governance, thus increasing its relevance in the internal and external environment of organizations. In addition to serving as an internal management support mechanism, IA plays a relevant role in external financial reporting processes by extending reliability to the company's financial information as well.

Finally, this study aligns with the suggestion by DeFond and Zhang (2014) regarding the proposition that research on the individual characteristics of auditors can provide insights into various factors that affect the IA function, thus contributing to the accounting field and practice.

## 2. LITERATURE REVIEW AND RESEARCH HYPOTHESES

Role theory (Kahn et al., 1964) assumes that performance is driven and influenced by the clarity of roles to be played. When a person's expected behaviors are inconsistent, she/he experiences stress, depression, dissatisfaction, and perform less effectively than if the imposed expectation did not conflict (Kahn et al., 1964). The named position, expectations and desires maintained by the individual about their role, in opposition to the expectations, and wishes of those with whom the role holder interacts, or even society's expectations, can influence the role (Ahmad & Taylor, 2009). The expectations of others are interpreted as the social role, i.e. those who interact with the role holder become role casters as they, explicitly or implicitly, make their expectations about the other known (Daff, 2021).

IA function is intertwined with the assessment and improvements in internal controls and corporate risk

management processes (Gramling et al., 2004), providing senior management and other stakeholders with benefits when performing activities that drive the organization in pursuit of its compliance, financial, operational, and strategic goals (Raiborn et al., 2017). In this scope, through the lens of role theory, it is understood that the organizational environment, assessed through different management styles, tends to affect the individual's expectations about her/his role (Daff, 2021).

Role conflicts within the scope of internal auditors may be divided into three dimensions: between demands, functions, and personnel (Ahmad & Taylor, 2009). Given that internal auditors are monitored by both the organization and the profession, conflict between needs can arise on occasions when internal auditors experience situations that are accepted by management, but are not accepted by the profession, signaling disconnect between

the parties (Ahmad & Taylor, 2009). In personal role conflicts, the auditor goes in between expectations of the immediate superior and her/his personal values (Ahmad & Taylor, 2009), while conflict between functions arises in the concomitant performance of supervisory and consulting functions (Ahmad & Taylor, 2009; Nuijten et al., 2019), hindering professional independence (Ahmad & Taylor, 2009) by simultaneously responding to multiple stakeholders who may have conflicting interests (Nuijten et al., 2019).

Observing an audit-consulting continuum, internal auditors are subdivided into auditing activities aimed at maintaining corporate governance processes and internal consulting activities with provision of information to implement strategies, quality control, and cost reduction (Raiborn et al., 2017). In this sense, Rakipi et al. (2021) warn that, although the consulting job by internal auditors can demonstrate the IA's added value and help the organization with regard to performance and risk anticipation, it also allows asking about the IA's ultimate purpose and the internal auditor's objectivity and independence.

For adequately performing the internal auditors' tasks, independence is considered key (Christopher et al., 2009), thus contributing to job accuracy and conveying trust in IA results and reports (Al-Twajry et al., 2003; Mihret et al., 2010). Independence may be understood as the absence of relevant conflicts of interest that threaten the internal auditors' objectivity (Abbott et al., 2016; Raiborn et al., 2017), an aspect related to an impartial mental attitude that allows internal auditors not to subordinate their judgment on auditing matters to others (Institute of Internal Auditors [IIA], 2017).

In interviews with professionals performing the role, Soh and Martnov-Bennie (2011) identified that while chief executives emphasized the consulting role (or aligned with the business), directors related audit aspects. According to the authors, the conflict between these two aspects in the role of internal auditors has latent implications for IA independence (Soh & Martinov-Bennie, 2011). It is understood that the relationships between managers and auditors are very sensitive and can lead to conflicts (Nuijten et al., 2019).

Christopher et al. (2009), when examining IA independence regarding its relationship with management and the audit committee, reported the existence of conflicts in the roles of internal auditors. The fact that the information conveyed are regarded as unconditional priorities turns auditors into consultants and, in addition,

when they are considered partners by their superiors, there is the imposition of pressure for them to take a subservient management function, hindering their independence (Christopher et al., 2009).

Mihret et al. (2010) observe that independence in its entirety is impossible in the organizational context, mainly because internal auditors work as employees and subordinates in organizations. However, it is key that internal auditors have an independent state of mind (Mihret et al., 2010), since threats to independence can be indirect, stemming from the relationship between internal auditors and audit management (Christopher et al., 2009). Ahmad and Taylor (2009) provided evidence of the negative relationship between the internal auditor's commitment to independence and role conflict. More precisely, traces indicate that conflict between management and professional requirements, as well as the internal auditor's personal values are the main impacting factors in the commitment to independence (Ahmad & Taylor, 2009).

Based on the above, it is understood that the greater the internal auditor's commitment to professional independence, the lesser the presence of role conflict in IA functions. That said, this study has as its first hypothesis:

**Hypothesis 1:** The personal independence factor negatively influences role conflict in the IA function.

In IA, the auditor's expertise refers to their ability to provide high quality auditing (DeFond & Zhang, 2014), through the ability to perform tasks diligently and in accordance with professional standards (Abbott et al., 2016). Expertise transcends a range of skills (Soh & Martinov-Bennie, 2011), encompassing technical expertise and continued training (Mihret et al., 2010), in addition to experience in auditing activities.

Stakeholders in the IA function appreciate auditor expertise (DeFond & Zhang, 2014), requiring a professional team that collectively demonstrate education, training, experience, and professional qualifications to conduct the required audits (Al-Twajry et al., 2003). The very expertise attributed to internal auditors drives them into a dual role in organizations with audit and consulting services, putting them in situations likely to generate role conflict (Stewart & Subramaniam, 2010). In line with the argument that the auditor's independence negatively influences the level of role conflict and being aware that competence refers to knowledge, skills, and other competencies necessary for the auditor to perform her/his individual responsibilities

(IIA, 2017), it is expected that the auditor's expertise is an attribute that negatively impacts role conflict, as defined in the second study hypothesis.

**Hypothesis 2:** The personal expertise factor negatively influences role conflict in the IA function.

The role of the immediate superior involves establishing the IA department's strategies, while acting as an intermediary between the priorities of the audit-consulting continuum and the paths taken in the work to be carried out by the internal auditors in the team (Hoos et al., 2018). The superior's ability to generate awareness and acceptance of the purposes and mission of the group she/he leads, with the aim of strengthening his team's role in the organization (Balkundi & Harrison, 2006) is strictly intertwined with the IA context. Dittenhofer et al. (2010) point out that audit managers must cultivate appropriate social skills and, among these, leadership is a major attribute in building and maintaining positive relationships with their main stakeholders. According to Lenz and Hahn (2015), as the internal auditor does not impose her/his recommendations, the leadership ability of the immediate superior accentuates the influence of IA in the deployment of recommendations by the company's management. Aspects related to leadership are also key for audit-sensitive matters in the corporate governance space that require the boss to have a 'backbone' and be

able to express her/his opinion in controversial situations (Soh & Martinov-Bennie, 2011).

The literature argues that chief audit executives with strong leadership skills are more successful in terms of becoming partners with the board, audit committee, and managers, in addition to helping the IA function to be acknowledged as a valuable contribution to good governance and strategic management practices and processes (Martino et al., 2019). In order to examine the importance of leadership in the IA function's context, Martino et al. (2019) found that strong leadership skills of the chief audit executive, regarding the ability to collaborate with others, build relationships, and argue for the value of IA, and persuade and build consensus, as well as the existence of a leadership training program, are associated to IA commitment to corporate governance processes.

Thus, it is expected that the management style, predominant in the role of IA executives, influences the relationship between personal factors of internal auditors and role conflict. More precisely, the management style of superiors in the realm of IA tends to contribute to reducing the level of role conflict, along with the independence and expertise of internal auditors. Thus, the third research hypothesis is structured.

**Hypothesis 3:** Management style strengthens the preexisting negative relationship between personal factors and role conflict in the IA function.

### 3. METHODOLOGICAL PROCEDURES

#### 3.1 Population and Sample

The study population encompassed internal auditors certified by the Institute of Internal Auditors of Brazil (Instituto dos Auditores Internos do Brasil [IIA Brasil]), in addition to those who delimit their position in the IA function on the professional networking platform *LinkedIn*. Such delimitation gave rise to a base with 1,619 internal auditors, out of which 1,438 maintained active accounts on the *LinkedIn* during the months of March and April 2020, thus allowing connection invitations. Out of these, 788 accepted the connection invitation and received the link to access the survey questionnaire. In the set of internal auditors contacted (48.7% of the initial population), 218 responded to the survey and had their responses considered valid for the survey, corresponding to a total of 27.7% of the 788 questionnaires sent.

#### 3.2 Constructs and Data Collection Instrument

The building of this study followed the use of a questionnaire consisting of the constructs of role conflict, independence, expertise, and management style, in addition to items with the purpose of characterizing the respondents. The questionnaire was structured on the *Google Forms* platform and made available through the link: [https://docs.google.com/forms/d/e/1FAIpQLScyCN8TUXYfuWw-ClvU\\_rLr26wVoNAbmrliEUISNSQXT2rqNA/viewform](https://docs.google.com/forms/d/e/1FAIpQLScyCN8TUXYfuWw-ClvU_rLr26wVoNAbmrliEUISNSQXT2rqNA/viewform)

To measure the internal auditor's involvement in role conflicts, the construct proposed by Ahmad and Taylor (2009) was used, as adapted from Rizzo et al. (1970) for the context of internal auditors. Ahmad and Taylor (2009) carried out a review of the code of ethics for internal auditors and the literature related to the subject, which allowed arguing that internal

auditors receive monitoring from the organization and the profession, bridge the incompatibility between the supervisory and consulting role, and are exposed to personal role conflict. Based on this revisitation, Ahmad and Taylor (2009) built eleven items, subdivided into three subcategories (demand from the organization vs.

the auditor profession; auditing vs. consulting; personal values vs. professional expectations), assessed by using a 7-point Likert scale, which ranges from low level of role conflict (1 point) to high level of role conflict (7 points) in the IA function. Table 1 summarizes the questions that constitute the construct.

**Table 1**  
*Role Conflict Construct*

Dimension	Question
Organization needs vs. Auditor profession	Sometimes I have to do things that are accepted by management, but not accepted by my profession.
	I have to disregard certain professional ethical standards and agree to management's request when reporting violations.
	I have to disregard certain professional ethical standards and agree to management's request when reporting weaknesses.
	I have to disregard certain professional ethical standards and agree to management's request when reporting wrongdoing.
Auditing vs. Consulting	My company's procedures and work practices sometimes deviate from the profession's standard of practice.
	I feel the pressure of conflict of interest performing both the 'auditing' and 'consulting' functions.
	Given the choice, I would prefer to focus on the 'audit role' and not be involved in any 'consulting activities.'
Personal values vs. Professional expectations	I have problems performing both the 'auditing' and 'consulting' functions as required by my profession.
	Sometimes I have to do things that: shouldn't be done this way. (E.g. illegal.)
	Sometimes I have to do things that: are contrary to my own principles. (E.g. unethical.)
	Sometimes I have to do things that: are too hard for me to do. (E.g. firing colleagues.)

**Source:** Prepared by the authors.

The independence variable was measured by ten items proposed by Ahmad and Taylor (2009) and subdivided into three possible analysis dimensions. Using a 7-point Likert-type scale, respondent score can vary between

1, indicating low commitment to independence, and 7, indicating high commitment to independence. Table 2 displays the questions that constitute the independence construct.

**Table 2**  
*Independence Construct*

Dimension	Question
Resistance to pressure	I am willing to go to great lengths, even beyond what is normally expected, to ensure dedication to independence.
	I would resist almost any kind of pressure to keep independence.
Internal auditor's beliefs about independence	It takes little change in my current circumstances to make me neglect the 'independence concept.'
	There is not much to be gained by keeping 'independence' and avoiding situations of conflict of interest.
	Deciding to adhere to the value of 'independence' was a definite mistake on my part.
Personal desire to be independent	I feel little loyalty to the independence concept.
	This 'independence concept' really inspires my best work performance.
	I am extremely happy that I chose an occupation that requires me to exercise 'independence.'
	I talk to colleagues about exercising 'independence' as a great thing to do.
	I am proud to tell others that I am 'independent.'

**Source:** Prepared by the authors.

The expertise variable was measured in line with Aghghaleh et al. (2014), stemming from the

multiplication of the experience variable and professional qualification of internal auditors. Experience is

measured by the actual number of years reported by respondents, while qualification is measured as a dichotomous variable, where respondents who reported having professional qualifications (e.g. Certification in Control Self-Assessment [CCSA], Certification in Risk Management Assurance [CRMA], IIA Brasil certifications, and Corporate Governance Institute [Instituto Brasileiro de Governança Corporativa - IBGC] certifications or others) were assigned 2 and 1 was assigned otherwise. In this sense, internal auditors with some professional certification related to auditing have their experience multiplied by two.

Finally, the management style variable aims to identify the perception of internal auditors regarding the behavior of their immediate superiors in the workplace, based on nineteen items distributed in three dimensions: task, relationship, and situational context, according to the scale model for assessing the management style proposed by Melo (2014). Given the use of the 7-point scale, results above the average of 4 indicate whether the management style of the immediate superior is more focused on the task, the relationship, or the situational environment. Table 3 displays the items that constitutes the management style construct.

**Table 3**  
*Management Style Construct*

Dimension	Question
Relationship	Is considerate in dealing with subordinates.
	Is sympathetic to failures and mistakes of subordinates.
	Is interested in feelings of subordinates.
	Demonstrates respect for subordinates' ideas.
	Encourages subordinates to give opinions about work.
	Stimulates the communication of new work ideas.
	Demonstrates trust in subordinates.
	Is approachable to subordinates.
Situational	Finds time to listen to group members.
	Gives greater or lesser freedom of work to the subordinate depending on his/her willingness to carry out the task.
	Gives freedom of work to subordinates who are confident in the face of the task to be performed.
	Gives greater or lesser freedom of work to the subordinate, depending on his/her competence to carry out the task.
Task	Give freedom of work to subordinates who are motivated to carry out the task.
	Puts work first.
	Is strict about meeting established deadlines.
	Appreciates discipline and subordination (hierarchy).
	Assigns to group members their specific tasks.
	Asks group members to comply with established norms and rules.
	Appreciates respect for authority.

Source: Prepared by the authors.

### 3.3 Data Analysis Procedures

For the initial analysis, descriptive statistics of variables has been adopted. Subsequently, the relationship between personal factors (independence and expertise) and role conflict of internal auditors was analyzed, summarized in Equation 1.

$$CONF = \beta_0 + \beta_1 INDE + \beta_2 EXPE + \varepsilon \quad \boxed{1}$$

where *CONF* corresponds to the level of role conflict in the IA function; *INDE* corresponds to the internal auditor's level of commitment to independence; *EXPE* corresponds

to the level of expertise of the internal auditor;  $\beta_0$  is the regression intercept while  $\beta_1$  and  $\beta_2$  are the variable coefficients; and  $\varepsilon$  corresponds to the random error term.

Then, for the analysis of moderation in management style in the main relationship, Equation 2 was estimated.

$$CONF = \beta_0 + \beta_1 INDE + \beta_2 EXPE + \beta_3 INDE * GEST + \beta_4 EXPE * GEST + \varepsilon \quad \boxed{2}$$

where *GEST* corresponds to the subordinate's level of perception of the management style of his immediate superior.

Both equations were operationalized by using ordinary least squares (OLS) regression. Regarding the assumptions of regressions, it is worth noticing that the presence of multicollinearity is observed by using the variance inflation factor (VIF) test, while the autocorrelation of

residuals was tested by using the Durbin Watson test. The values related to the VIF and Durbin Watson tests, corresponding to each analysis model, are displayed in the respective result tables.

## 4. RESULTS ANALYSIS AND DISCUSSION

### 4.1 Sample Characterization

The characterization of the research sample is shown in Table 4, with Panel A summarizing personal information, while Panel B summarizes the description of the internal auditors' professional information.

Regarding personal information, it is observed that most internal auditors are men (76.6%) aged between 21 and 40 years (71.1%). As for training, most of the internal auditors have academic degree at a specialization level (63.3%) with a focus mainly on the area of accounting and administration (80.3%).

**Table 4**  
*Sample characterization*

Panel A: Personal Information			Panel B: Professional Information		
	N	%		N	%
<b>Age Group</b>			<b>Position</b>		
Between 21 and 30 years old	66	30.3	Trainee	17	7.8
Between 31 and 40 years old	89	40.8	Senior	117	53.7
Between 41 and 50 years old	45	20.6	Manager	64	29.4
Between 51 and 60 years old	15	6.9	Director	11	5.0
Over 60 years old	3	1.4	Others	9	4.1
<b>Sex</b>			<b>Professional Certifications</b>		
Female	51	23.4	Yes	141	64.7
Male	167	76.6	No	77	35.3
<b>Academic Degree</b>			<b>Experience</b>		
High School	1	0.5	Between 1 and 5 years	80	36.7
Higher Education	49	22.5	Between 6 and 10 years	61	28.0
Specialization	138	63.3	Between 11 and 20 years	56	25.7
M.A.	28	12.8	Between 21 and 30 years	18	8.2
Ph.D.	2	0.9	Over 30 years	3	1.4
<b>Graduation Studies</b>			<b>Internal Audit Subordination</b>		
Accounting	106	48.6	CEO	43	19.7
Administration	61	28.0	CFO	23	10.6
Accounting and Administration	8	3.7	Administrative Council	50	22.9
Law	2	0.9	Audit Committee	87	39.9
Information Technology	10	4.6	Others	15	6.9
Engineering	12	5.5			
Others	19	8.7			

**Source:** Prepared by the authors.

As for professional information, most respondents hold senior and managerial positions (53.7% and 29.4%, respectively) with experience of up to 5 years (36.7%) and

between 6 and 20 years (53.7%). Regarding professional certifications, most respondents (64.7%) reported having at least one IA-level certification, such as CCSA, CRMA,



IIA Brasil certifications, and IBGC certifications. Finally, it is observed that, in the context under analysis, IA is predominantly subordinated to the audit committee (39.9%) and the board of directors (22.9%), in line with the main guidelines of good corporate governance practices.

## 4.2 Descriptive Statistics of Variables

Descriptive statistics analysis of the variables role conflict, independence, expertise, and management style is shown in Table 5.

**Table 5**  
*Descriptive statistics of variables*

	Dimension	Median	Mode	Minimum	Maximum
CONF	Organization needs vs. auditor profession	1.4	1.0	1.0	7.0
	Auditing vs. consulting	2.3	1.0	1.0	7.0
	Personal values vs. professional expectations	1.3	1.0	1.0	6.7
	<b>Role Conflict = Σ</b>	<b>1.8</b>	<b>1.0</b>	<b>1.0</b>	<b>6.5</b>
IND	Pressure resistance	5.0	5.0	1.0	7.0
	Internal auditor's beliefs about independence	7.0	7.0	1.0	7.0
	Personal desire to be independent	6.5	7.0	1.0	7.0
	<b>Independence = Σ</b>	<b>6.0</b>	<b>6.4</b>	<b>2.6</b>	<b>7.0</b>
EXP	<b>Expertise</b>	12.0	10.0	1.0	74.0
ESTG	Task	6.0	6.2	1.3	7.0
	Relationship	6.1	7.0	1.0	7.0
	Situational	6.3	7.0	1.0	7.0
	<b>Management Style = Σ</b>	<b>6.1</b>	<b>6.6</b>	<b>1.3</b>	<b>7.0</b>

**Note:** CONF = Role Conflict; IND = Independence; EXP = Expertise; ESTG = Management Style.

**Source:** Prepared by the authors.

In Table 5, a low level of role conflict (CONF) is observed, since the median (1.8) and mode (1.0) of the sum of responses for this variable were concentrated in the first level on a scale with a maximum score of 7 points. Specifically, the same behavior can be observed in the three dimensions that constitute the variable, even in auditing vs. consulting, which had the highest results among the three dimensions.

Regarding the personal independence factor (IND), a high commitment of internal auditors to their professional independence is observed, mainly in terms of the auditor's belief (perception) about the importance of this factor in their professional practice (median and mode equal to 7.0 points) and the personal desire to be independent in the exercise of their activities (median equal to 6.5 and mode equal to 7.0 points). Still regarding this variable, it is noticed that aspects related to a possible resistance to pressure may be influenced by a lower level of independence in the internal audit function.

As for experience and professional qualification (EXP), the results indicate a low level of expertise among the respondents, since the median (12.0) and mode (10.0) remained around 10.0 points in a variable that fluctuated between a minimum value of 1.0 and a maximum value

of 74.0 points. Given that the measure of the auditor's expertise is obtained from years of experience in the function and obtaining certifications in the audit area, this result is related to the fact that most respondents (64.68%) have up to 10 years of experience and, 35.5% do not have professional certifications related to IA.

Regarding management style, in the perception of the respondent internal auditors, the style of the immediate superior is focused both on the task and on the relationship and situational environment, since the median and mode values of the three dimensions remained above 6.0 points. Contrary to what was identified in the perspective of Melo (2014), internal auditors did not demonstrate that their immediate superiors practice management aimed at one of the dimensions. On the contrary, in the IA context, managers tend to have a management style that encompasses the three dimensions.

## 4.3 Analysis of the Relationship between Personal Factors and Role Conflict

Table 6 displays the results of the relationship between independence and expertise, determined as personal factors of the internal auditors, at the level of role conflict.

**Table 6**  
Relationship between personal factors and role conflict

	Expected Sign	Dependent Variable: Role Conflict			
		Coefficient (t statistics)	R <sup>2</sup>	Maximum VIF	Durbin Watson
Constant		3.684*** (6.06)			
Independence	(-)	<b>-0.277*** (-2.67)</b>	0.064	1.01	1.97
Expertise	(-)	-0.003 (-0.89)			

\* significance at the 0.10 level; \*\* 0.05; \*\*\* 0.01.

Source: Prepared by the authors.

According to Table 6, the personal factor independence is negatively and significantly related at the 1% level with role conflict. This finding confirms the expected sign and is consistent with previous evidence that a higher level of internal auditor's commitment to independence tends to reduce the level of role conflict in the IA function (Ahmad & Taylor, 2009). It also contributes to the debate on the role that the auditor's professional identity can play regarding their level of objectivity (Burt & Libby, 2021),

as it is understood that independence is consolidated intrinsically to the existence of an objective role played by individuals.

Complementarily, Table 7 displays the tests with regard to the influence of independence and expertise on the level of role conflict subdivided into three dimensions: (i) organization needs vs. auditor profession; (ii) auditing vs. consulting; (iii) personal values vs. professional expectations.

**Table 7**  
Relationship between personal factors and the sub-dimensions of role conflict

	Expected Sign	Dependent Variable: CONF_1	Dependent Variable: CONF_2	Dependent Variable: CONF_3
		Coefficient (t statistics)	Coefficient (t statistics)	Coefficient (t statistics)
Constant		3.588*** (5.15)	4.557*** (5.25)	3.056*** (5.16)
Independence	(-)	<b>-0.291** (-2.46)</b>	<b>-0.284* (-1.90)</b>	<b>-0.260*** (-2.61)</b>
Expertise	(-)	-0.003 (-0.92)	<b>-0.013* (-1.76)</b>	<b>0.007* (1.90)</b>
R <sup>2</sup>		0.048	0.040	0.063
Maximum VIF		1.01	1.01	1.01
Durbin Watson		1.98	2.14	1.86

\* significance at the 0.10 level; \*\* 0.05; \*\*\* 0.01.

Note: CONF\_1 = role conflict in the dimension organization needs vs. auditor profession; CONF\_2 = role conflict in the dimension auditing vs. consulting; CONF\_3 = role conflict in the dimension personal values vs. professional expectations.

Source: Prepared by the authors.

The results in Table 7 confirm the expected signs and show that internal auditors' independence tends to reduce the level of role conflict in the three dimensions. More precisely, a negative and significant relationship is confirmed at the 5% level between independence and CONF\_1, at the 10% level between independence and CONF\_2 and at the 1% level between independence and CONF\_3. In parallel, it is noticed that the personal factor expertise demonstrates negative and significant relationships at the 10% level with the dimensions CONF\_2 and CONF\_3.

Regarding the internal auditors' independence, the results extend the findings of Ahmad and Taylor

(2009). In the context of Malaysia, the authors did not identify significant relationships between the dimensions organization needs vs. auditor profession and auditing vs. consulting with the level of role conflict. In this sense, it can be inferred that the higher level of commitment to the independence of internal auditors working in Brazilian companies may be responsible for reducing the level of role conflict in the IA function, regardless of the conflict dimension.

Also, the findings regarding independence are in line with previous discussions that the presence of conflicts between the goals of the organization and the profession can threaten the internal auditor's objectivity,

that incompatibility between the internal auditor’s values and beliefs and expectations imposed on her/his function can hinder her/his commitment to independence (Dittenhofer et al., 2010). Furthermore, it demonstrates that the opposing requirements between auditing and consulting activities to be carried out by internal auditors tend to undermine their independence.

Regarding the expertise of internal auditors, Aghghaleh et al. (2014) identified that internal auditors with a higher level of competence are more likely to experience lower levels of ambiguity in the IA function. The authors measured role ambiguity to assess the existence of clear policies about tasks, authorities, and responsibilities. In this sense, the negative relationships found between the expertise of the Brazilian internal auditors participating in the research and the level of role conflict serve as factors that increase the importance of competence for exercising IA. Furthermore, the evidence provided by Wan-Hussin et al. (2021) that the financial accounting

expertise of the chair of the audit committee contributes to better IA practices.

That said, the results make it possible not to reject hypotheses 1 and 2, as it was confirmed that personal factors (independence and expertise) reduce the level of role conflict in the IA function, in addition to confirming previous evidence that personal factors negatively impact the various role conflicts in the IA function.

#### 4.4 Analysis of the Moderating Effect of Management Style on the Relationship between Personal Factors and Role Conflict

Table 8 displays the results of the moderating effect of management style, alternating the focus of management between the task, the relationship, and the situational context, in the relationship between personal factors and role conflict in the IA function.

**Table 8**

*Moderating effect of management style on the relationship between personal factors and role conflict*

	Expected Sign	Dependent Variable: Role Conflict			
		Coefficient (t statistics)	R <sup>2</sup>	Maximum VIF	Durbin Watson
Constant		3.939*** (6.47)			
Independence	(-)	-0.277** (-2.53)			
Expertise	(-)	-0.002 (-0.73)	0.092	1.13	1.98
EG_Task	(-)	-0.042 (-0.77)			
<b>EG_Task*Independence</b>	(-)	-0.065 (-1.59)			
<b>EG_Task*Expertise</b>	(-)	<b>-0.163** (-2.45)</b>			
Constant		4.085*** (6.74)			
Independence	(-)	-0.281** (-2.49)			
Expertise	(-)	-0.003 (-0.98)	0.091	1.26	1.96
EG_Relationship	(-)	-0.060 (-1.15)			
<b>EG_Relationship*Independence</b>	(-)	<b>-0.077* (-1.73)</b>			
<b>EG_Relationship*Expertise</b>	(-)	-0.076 (-1.58)			
Constant		4.139*** (6.49)			
Independence	(-)	-0.275** (-2.46)			
Expertise	(-)	-0.004 (-1.28)	0.088	1.40	1.95
EG_Situational	(-)	-0.070 (-1.22)			
<b>EG_Situational*Independence</b>	(-)	-0.078 (-1.65)			
<b>EG_Situational*Expertise</b>	(-)	-0.057 (-0.97)			

\* significance at the 0.10 level; \*\* 0.05; \*\*\* 0.01.

Source: Prepared by the authors.

Within the scope of the management style aimed at the task dimension, it is observed that the interaction between GEST\_T and EXPE shows a negative and significant relationship at the 5% level with role conflict. This finding indicates that the management style of the immediate

superior focused on the task tends to potentiate the pre-existing negative relationship between expertise and role conflict.

Regarding the relationship-focused management style, it is identified that the interaction between

GEST\_R and INDE was negative and significant at the 10% level with role conflict. This finding supports that the relationship-focused management style can be interpreted as a potentiator of the pre-existing negative relationship between internal auditors' independence and role conflict.

Empirical studies have shown the influence of management style, focusing on the leadership of the top manager in the IA context (Martino et al., 2019), since leadership allows related parties to grasp the IA duties (Lenz & Sarens, 2012), there is acceptance and respect among the professionals of the team led (Balkundi & Harrison, 2006), as well as trust in the judgment of internal auditors (Hoos et al., 2018). Thus, as management style emphasizes the task and the relationship with the internal auditor team, their personal factors independence and

expertise are intensified, thus reducing role conflict in the IA function.

Finally, Table 9 displays the results of the moderating effect exerted by each of the management style dimensions on the relationship between the internal auditors' personal factors (independence and expertise) and the three dimensions of role conflict addressed in this study.

When analyzing the dimension role conflict that takes place between organization needs vs. auditor profession (CONF\_1), it is observed that the three dimensions of management style (task, relationship, and situational context) generate negative and significant relationships when interacting with independence. On the other hand, regarding the expertise of internal auditors, only interaction with the task-focused management style can enhance the preexisting negative relationship.

**Table 9**

*Moderating effect of management style on the relationship between personal factors and sub-dimensions of role conflict*

	Expected Sign	Dependent Variable		
		CONF_1	CONF_2	CONF_3
		Coefficient (t statistics)	Coefficient (t statistics)	Coefficient (t statistics)
Constant		4.164*** (5.67)	4.432*** (4.65)	3.157*** (5.21)
Independence	(-)	-0.280** (-2.24)	-0.300* (-1.95)	-0.266** (-2.47)
Expertise	(-)	-0.003 (-0.73)	-0.012* (-1.68)	0.007* (1.95)
EG_Task	(-)	-0.108 (-1.35)	0.038 (0.42)	-0.010 (-0.18)
<b>EG_Task*Independence</b>	(-)	<b>-0.097** (-2.13)</b>	-0.041 (-0.61)	-0.041 (-1.10)
<b>EG_Task*Expertise</b>	(-)	<b>-0.175** (-1.99)</b>	<b>-0.252** (-2.23)</b>	-0.038 (-0.52)
R <sup>2</sup>		0.079	0.058	0.068
Maximum VIF		1.13	1.13	1.13
Durbin Watson		1.98	2.15	1.87
Constant		4.088*** (5.61)	5.017*** (5.21)	3.266*** (5.39)
Independence	(-)	-0.301** (-2.34)	-0.284* (-1.77)	-0.259** (-2.31)
Expertise	(-)	-0.004 (1.00)	-0.013* (-1.79)	0.007** (2.02)
EG_Relationship	(-)	-0.071 (-0.97)	-0.073 (-0.79)	-0.035 (-0.69)
<b>EG_Relationship*Independence</b>	(-)	<b>-0.105** (2.03)</b>	-0.083 (-1.22)	-0.033 (-0.76)
<b>EG_Relationship*Expertise</b>	(-)	-0.091 (-1.43)	-0.023 (-0.27)	<b>-0.112** (-2.39)</b>
R <sup>2</sup>		0.078	0.046	0.091
Maximum VIF		1.26	1.26	1.26
Durbin Watson		1.98	2.14	1.82
Constant		4.129*** (5.45)	5.126*** (4.99)	3.338*** (5.35)
Independence	(-)	-0.294** (-2.31)	-0.274* (-1.75)	-0.258** (-2.32)
Expertise	(-)	-0.005 (-1.33)	-0.014* (-1.83)	0.005 (1.56)
EG_Situational	(-)	-0.079 (-1.03)	-0.098 (-0.94)	-0.044 (-0.82)
<b>EG_Situational*Independence</b>	(-)	<b>-0.104* (1.84)</b>	-0.088 (-1.26)	-0.036 (-0.74)
<b>EG_Situational*Expertise</b>	(-)	-0.070 (-0.88)	0.034 (0.40)	<b>-0.131*** (-2.69)</b>
R <sup>2</sup>		0.074	0.046	0.103
Maximum VIF		1.40	1.40	1.40
Durbin Watson		1.96	2.13	1.79

\* significance at the 0.10 level; \*\* 0.05; \*\*\* 0.01.

**Note:** CONF\_1 = role conflict in the dimension organization needs vs. auditor profession; CONF\_2 = role conflict in the dimension auditing vs. consulting; CONF\_3 = role conflict in the dimension personal values vs. professional expectations.

**Source:** Prepared by the authors.

It can be inferred that, when the immediate superior demonstrates trust, appreciation, and attention for subordinates, giving them freedom to work while striving to meet established goals and deadlines, the internal auditor feels more trustful and independent to exercise their activities, which contributes to reduce role conflict. Also, the direction given by superiors to monitor norms, rules, and thus the hierarchy, tends to reduce the level of role conflict when it is related to the level of expertise of internal auditors, encompassing criteria of experience and professional qualification.

As for the dimension conflict between the role to be played in the face of auditing vs. consulting activities (CONF\_2), only the interaction between expertise and management style for the task may be a potentiator of the pre-existing negative relationship between the expertise of internal auditors and the level of role conflict.

This finding is consistent since, in order to perform simultaneously the dual function of IA and consulting, the internal auditor must have technical knowledge and experience in the area and, therefore, greater auditor expertise combined with the superior's management style in fulfilling tasks, reduces possible pressures arising from the conflict of interests between the auditing and consulting functions.

Finally, conflicts resulting from interference between personal values and professional expectations (CONF\_3) of internal auditors are negatively influenced by interactions between the dimensions of management style for relationship and situational context with expertise. This finding indicates that the opposite relationship between the auditors' expertise and the conflict generated between the auditor's personal values and the superior's professional expectations with regard to the activities performed by the auditor tends to intensify when the internal auditors approve the way in which the superior relates to her/his subordinates, demonstrating that she/he cares about, understands and respects them, as well as

making the freedom to carry out certain tasks more flexible in accordance with the auditor's competence.

The results allow us not to reject hypothesis 3, as it was confirmed that the management style, predominant in the immediate hierarchy of internal auditors, can intensify the negative relationship between personal factors and role conflict in the IA function.

In order to add greater robustness to the results shown in the main analysis, three sensitivity tests were deployed. In a first test, control variables related to the personal characteristics of respondents (age, gender, and academic degree) were included in the operationalization of the models, shown in tables 6 and 7. In general, the statistical significances were not changed, making it possible to infer that aspects at the individual level of the internal auditor do not tend to influence the pre-existing relationship between independence and expertise and the generation of role conflict in the IA function.

Next, the sample was divided into (i) auditors subordinated to the audit committee or board of directors and (ii) auditors reporting to directors or others. The results support that only internal auditors who are subordinate to the board of directors and the audit committee, as determined by good corporate governance practices, reduce the level of role conflict based on their commitment to independence. Furthermore, in this group of auditors, the management style of immediate superiors aimed at the relationship and the situational context tends to be a factor that enhances the negative relationship between personal factors and the level of role conflict.

Finally, the internal auditors who reported to have some professional certification in the auditing area were separated from the others. The findings indicate that there is a reduced level of role conflict, within the scope of auditing vs. consulting and personal values vs. professional expectations, as a result of the expertise of internal auditors being dependent on the existence of professional qualifications.

## 5. CONCLUSIONS

This study analyzed the moderating effect of management style on the relationship between independence and expertise, regarded as personal factors of internal auditors, and role conflict related to the IA function. With a population of internal auditors certified by the IIA Brasil and by internal auditors who delimited their position within the scope of the IA on the professional networking platform *LinkedIn*, a sample of 218 internal auditors working in Brazilian companies was obtained. The sample under analysis showed a low level of role conflict, high commitment to

independence, and discrepancy in the expertise index, and also pointed out that immediate superiors are perceived by internal auditors as having a managerial behavior aimed at the task, relationship, and situational context.

Given the theoretical expectations that underlie the research hypotheses, based on the negative and significant influence of independence on role conflict, it is inferred that internal auditors participating in the research are committed to resisting possible and occasional pressures that could hinder their independence. In line, the negative

relationship between the expertise of internal auditors and role conflict represents a relevant factor on the importance of competence for an effective exercise of IA. Such relationships collaborate to increase IA quality. The negative relationship between personal factors and role conflict tends to be strengthened when moderated by the management style of the immediate superior in the IA context, especially when she/he manages her/his team with a balance of the dimensions of relationship, task, and situational context.

This study introduces theoretical implications within the scope of role theory by exploring how superiors' management style can influence the level of role conflict in the IA function. There is an expansion of discussions on the relevance of monitoring and knowing the profile of auditors who are members of the IA team, aiming at achieving greater efficiency in functions, based on an alignment between personal and behavioral aspects.

Overall, the results provide regulators, auditors, and companies with insights that individual internal auditor characteristics tend to impact the IA function. Thus, knowledge and monitoring of personal factors of internal auditors, in addition to incentives for improvement, may reduce problems arising from IA activities themselves. Furthermore, the development of managerial aspects of the heads within the scope of the IA can enhance the role of the internal auditors and expand internal performance in the business context and in relationships with the IA stakeholders.

Sensitivity tests point out that subordination to the board of directors and the audit committee, in accordance

with good corporate governance practices, along with the existence of professional certifications related to auditing, are factors that contribute to reducing the level of role conflict in the IA function, from the perspective of internal auditors. Such evidence demonstrates the importance of considering criteria on the subordination of internal auditors when investigating levels of independence and role conflict in the IA context, as well as the professional improvement of auditors as an influencer for reducing conflicts relevant to IA functions.

However, care is needed regarding generalization, since evidence reflects the perceptions of internal auditors participating in the survey and related to a given period. The study focused on the auditor's perception of her/his superior's management style, but it is worth noticing that the management attempt adopted by a superior may not be understood by the internal auditor, or even distorted from the actual intent. Therefore, it is suggested that further studies investigate the role conflict context in the face of other personal factors or even factors related to the organizational level. In addition, this article highlights the importance of consolidating an accounting literature on how leadership and management factors, relevant to subordination within the IA scope, can impact the quality and efficiency of the audit. Finally, it is suggested to address criteria related to good corporate governance practices as a factor that impacts efficiency in the IA process, especially regarding aspects that interfere with the understanding and execution of the internal auditor's tasks.

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