
Insights on the New Coordinates in Internal Audit

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Abstract

In a continuous changing world, internal audit registers its own dynamic. The present paper emphasizes the priorities and trends in internal audit reflected by international surveys as well as the empirical study performed by the authors in regard with the use of IT tools by the Romanian internal auditors. Starting from these coordinates, the authors investigate means of enlarging the use of IT focusing on data analysis and IT security issues. The authors' investigation continues on coordinates less approached in the academic field, regarding the behavior dimensions and its impact on the internal auditors' work. The study's conclusions could represent important benchmarks in the practitioners' work and offer a large field for debate in the academic and research field.

Keywords: internal audit, trends, IT tools, behavior dimensions, skills, communication

JEL Classification: M42, M480

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