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## CONCEPTUAL APPROACHES OF THE BUSINESS MODEL IN THE INTERNAL AUDIT AND ITS TYPOLOGY

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### ABSTRACT

*The purpose of this research:* defining the essence and types of business models in internal audit and identifying its main elements.

*Methodology:* in order to achieve the goal of the research the general scientific methods were applied: the method of content analysis helped to identify the main scientific directions related to the research of typology of internal audit effectiveness; the method of a systematic approach helped to identify and construct the main types of business models of internal audit effectiveness; the structural-functional method helped to structure information into the business models and to set the relations between its elements according to the functions; the method of graphic interpretation made it possible to visually present the developed business models based on information obtained.

*Originality / value of the research:* The contribution of this empirical work is the disclosure of information about different business models in internal audit based on the latest scientific articles from 2019-2021 on the databases JSTOR (<https://www.jstor.org/>), EBSCOHOST (<https://search.ebscohost.com/>), Oxford Scholarship Online (<https://academic.oup.com/>) and their graphic visualization.

*Findings:* the article explains the conceptual approaches to the essence of business models of internal audit services.

The main components of the internal audit effectiveness model are identified. The main types of internal audit models used by companies have been developed and graphically presented. They are «customized» model, a «outsourced» model and an «insourced» model.

*Keywords:* business model, typology of business models in internal audit, «outsourced» model, «insourced» model, «customized» model, agency issue.

### INTRODUCTION

COVID with its remote regime and new technologies have impact on the effectiveness of internal audit [1]. We live in a world where risks are changing with a lightning speed; something that we did not expect to happen – becomes a reality. For internal auditors, these events are a strong reminder that risks need to be constantly reassessed to reflect the changing risk environment. Internal auditors in the company helps to control the risks around the corner and it is part of risk based audit approach.

All these new and existing risks made auditors to have a full range of skills and they include not only operational and financial skills, but much more, like compliance, enterprise risk management, corruption, fraud, anti-bribery and even IT/cyber security. All these new knowledge and skills influence on the determination of internal audit effectiveness and can even build up the new typology of internal audit effectiveness.

Kazakhstan has a developing economies and many problems influence on it, like risk, political issues, low production, high level of government intervention, low quality of expertise and specialists [2]. Due to this it is necessary to maintain the credible internal audit structure/model that will really work in practice. Additionally, the lack of the internal audit effectiveness creates numeral serious problems [3]. All these problems challenge the internal audit to effectively govern the companies [4].

On the example of such countries like USA and UK we can see the effect of internal audit performance and what a significant role it has on the development of the organizations, e.g. the functions of internal audit became more complex; new approaches are used in the organization of internal control and audit based on the globally accepted standards [5].

It is safe to say that successful internal audit can bring the great business value but at the same time its work should be on high level and be able to pace with the diversity of the risks in the business environment. Additionally, the big value is effective and timely communication with stakeholders, management of the company and those charged with governance and risk forecast [6].

Due to the effective functional of internal audit all stakeholders receive benefits like improved internal control process, more real-time risk assessment and data compliance, increased assurance in presented information. Digitalization, new technologies, new business models, and a rapidly evolving risk landscape signal the need for organizations to update their approaches to the typology and system of internal audit effectiveness. Singh was confident that improving internal audit effectiveness models was crucial for developing markets [7].

Consequently, internal audit activity needs to be studied deeply and its main trends should be found and followed. It is especially necessary to focus on the study of emerging new types of business models in internal audit that contribute to the development of internal audit in the organizations, making it possible to meet the diverse needs of stakeholders.

The research questions are if the business models can be standardized in internal audit area, on what types of model can be categorized the internal audit service and if the Kazakhstani commercial organizations will be able to use it in real life.

**Literature Review.** In recent years, the interest of researchers and practitioners in innovative business models has significantly increased, in particular, the works of the following foreign scientists deserve attention: J. A. Tweedie, E. S. N. Khoo, Y. Alduraywish, A. Z. Rammadan, O. A. Abuazza, J. P. Kinyera, M. K. Hossain, B. T. Adejumo, O. T. Makinde. The more detailed literature review is done below.

Some research works were dedicated not only to the research of audit models, but also to the effectiveness of policy, optimization of internal audit services in the relation of corporate governance structure, and its relationship between internal corporate governance and its value, the factors that impact on financial outcomes of the company and auditing framework [8; 9]. So from these articles it can be seen the direct relationship between corporate governance and the financial outcomes and further it will be used as support to the graphical structure of the business model in internal audit.

Factors that influence on the effectiveness is level of accountability of internal audit service and transparency of its work [10]. Another factor that can influence on the effectiveness is related to the health of the company environment, its structure and efficiency in the internal audit service [11]. In other words, the health of company environment can be built from the top of the company, so here again highlight the role of corporate governance or management of the organization on the efficiency of the internal audit.

Internal audit service can function well and this also can have positive effect on the conflict between stakeholders and managers, as it would bring the result in the form of lowering the cost and improved shareholders' wealth [12]. Internal audit function closely related with the corporate governance and can increase its trustworthiness and legitimacy [12; 13]. Today it is important to develop these functions in organizations via the mechanism of corporate governance [14; 15].

One of such corporate governance mechanism is the audit committee that holds meetings with internal auditors and as also mentioned above it reduce the agency problems and costs. Timely and strong internal audit system includes such components like audit committee [16], internal control [17] and internal audit service itself. These components decrease the chances of fraud, increase stakeholders' confidence and the organizations' value [18].

However, despite such positive review from scientist, there are some researchers who criticized internal audit service as such departments can be a burden on the financial budget/performance of the organizations. It requires a lot of material resources and additional managerial supervision, time on solving the day to day problems [19]. Sometimes the internal audit department imitates the functions that are already performed by

other divisions or even board members. The scientists are still open to the question of pros and cons of internal audit duties [20; 21].

There are empirical researches that explore the impact of internal audit services. For instance, Wild studied the market reactions in 260 listed USA firms for a period of 15 years from 1966 to 1980. He investigated the influence of internal audit services before and after their formation. There was a significant improvement in organizations' returns after the internal audit formation [22].

Researchers noted that internal audit improved the quality and transparency in the organizations which then led to the improvement in the organizations' performance [23]. Internal audit performed its functions and duties like monitoring and operating and had effect on increased performance of organizations.

During such studies, researchers looked at the different types of organizations, like state-owned and private ones. Privately owned organizations improved performance via corporate governance mechanisms [24].

The above mixed results show that there is a lack of consensus among the researchers regarding the effectiveness model of internal audit service and organizations performance. The issue of large or small internal audit department size or type of its formation. Therefore, it can be assumed that, if several type of business models will be shaped – it can reduce agency conflicts and even increase the organizations performance.

**Methods.** In order to achieve the objectives of the research several general scientific methods were used:

- the content analysis helped to identify and summarize the main scientific research related to the research of business models in the field of internal audit; based on the analysis of published sources, papers presented in the international databases JSTOR, EBSCHOST and Oxford Academic; to understand the depth of study of the concepts of «effectiveness», «effectiveness in internal audit» and «typology of internal audit effectiveness»;
- the systematic approach helped to identify the main types of business models that can be used by companies to reveal the cohesion of these models;
- the structural and functional method, with the help of which the structure of the studied business models was formed, the stable relationships between its elements and functions are set up;
- the method of graphic interpretation helped to present visually the developed business models to show the relationship between its elements.

**Results.** Questions concerning the research of the essence and typology of the effectiveness of internal audit are relevant and undoubtedly have the scientific interest. It should also be noted that this research article analyzed published materials on the databases JSTOR (<https://www.jstor.org/>), EBSCHOST (<https://search.ebscohost.com/>), Oxford Scholarship Online (<https://academic.oup.com/>); the sample was carried out according to the search: «effectiveness», «effectiveness in internal audit», «typology of internal audit effectiveness».

Table 1 provides a summary of search results according to the JSTOR database as an example.

Table 1 – Results of the analysis of search results «effectiveness», «effectiveness in internal audit», «typology of internal audit effectiveness» according to the JSTOR database for 2019-2021

№	Years	Number of publications	Document types			TOP-5 scientific categories within which articles on the analyzed query were published	
			Journals	Book chapters	Research reports	Categories	Number of articles / % of the total
1	2	3	4	5	6	7	8
Search results: «effectiveness»							
2	2019-2021	34,257	10,929	18,232	4,856	History	6,143/17.93
						Political Science	4,498/13.13
						Biological Sciences	3,601/10.51
						Sociology	3,524/10.29
						Language & Literature	2,489/7.27

Search results: «effectiveness in internal audit»							
3	2019-2021	964	217	527	145	Political Science	158/16.39
						Law	131/13.59
						Business	95/9.85
						History	87/9.02
						Public Policy & Administration	81/8.4
Search results: «typology of internal audit effectiveness»							
4	2019-2021	55	14	31	8	Political Science	13/23.64
						Sociology	9/16.36
						Law	8/14.55
						History	7/12.73
						Public Policy & Administration	7/12.73
Note – compiled by the authors							

In general, the research showed that the analyzed queries are distributed within the following scientific areas (JSTOR Categories):

- «*effectiveness*»: History, Political Science, Biological Sciences, Sociology, Language & Literature;
- «*effectiveness in internal audit*»: Political Science, Law, Business, History, Public Policy & Administration;
- «*typology of internal audit effectiveness*»: Political Science, Sociology, Law, History, Public Policy & Administration.

The total number of published works on the analyzed issues for the period 2019-2021 is 34,257, of which about 0.2 % were visited by aspects related to the typology of internal audit effectiveness, while about 2.8 % of scientific articles reflect the specifics of the work of the internal audit effectiveness itself.

In general, a comprehensive research has allowed to offer the author's interpretation of the economic category of «effectiveness in internal audit»: policy orientation, accountability, transparency, health of the internal control system and its structure [24].

Prior studies revealed a relationship between the strength of internal audit, the strength of corporate governance, fraud occurrence [25-30]. The strength of corporate governance represented by internal audit increases the monitoring activities and results in the effective internal control in the organizations. The role of corporate governance that includes audit committee and internal audit department was found in the organization's performance [31].

Internal audit service decreases the agency problem and costs as it provides service directly to Board of directors and shareholders and inspects the work of management personnel [32]. Such type of relationship is a form of agency relationship. Jensen and Meckling define an agency relationship as «a contract under which one or more persons (the principals) engage another person (the agent) to perform some service on their behalf, which involves delegating some decision-making authority to the agent» [33].

Such type of relationship causes some risk, one of them is the conflict of interest between managers and stakeholders. Managers can produce materially misstated financial statements, in case of poor performance managers would like to show the organizations' performance better than it is really [34].

The second problem can be due to ineffective management services performed [35]. In this case the problem is caused more to stakeholders than to management. One of the way of such ineffective management could be a strategy that was chosen, for instance to invest and develop the short-term projects and ideas than in long term one [36]. However, such long term projects can tangibly improve the organizations' performance or even give a good organic growth [37].

These two problems described above can be avoided if internal audit department would operate effectively in the organizations. Numerous studies indicate it and moreover board independence using the context of in-

ternal audit can statistically lower the fraud. For instance, there was a descriptive study of fraud and corporate governance structures and it was found that fraud occurred more frequently in boards without audit committees and internal audit function [38; 39]. This finding is consistent with other researches. For example, one of them is about an essential role of effective internal audit in improving the quality of financial reporting [40] and the organizations with weak financial background are more likely to have weak internal controls [41; 42].

There is a strong connection between auditor's judgement and internal control that was also mentioned by International Standards on Auditing No. 315 and several researches also confirmed that there is a significant impact of strong corporate governance and internal audit planning and effort [28; 43]. The factors that influence are the ability to monitor management with the help of internal audit, independence of the last one and solid financial and accounting expertise [44].

All factors above are also instruments that help reduce agency conflicts [45, 46]. These instruments make it possible to hire high-quality employees in internal audit department [47], which result in high-quality work in the organizations [48], and in the end such control can effectively monitor management work.

From theoretical aspect, organization with effective monitoring system through strong corporate governance makes management of the organization to work in the best interest of stakeholder's, so the effectiveness of internal control and financial performance are likely to be improved.

Hillman and Dalziel considered this relation in their research using the resource dependence theory and agency theory and confirmed that corporate governance with applicable experience and expertise improve the organizations' performance [49].

The following mechanisms should be used internal audit expertise, knowledge, independence, frequency of meeting, composition and size. This will help to monitor over management role and that its work is in line with stakeholders' interests, consequently will lead of increasing the organizations' value on the market [50].

To support this concept, there were a lot of empirical studies justify the strong relationship between corporate governance instruments like internal audit service and organizations' performance. One of them considered characteristics of internal audit and financial performance of organizations and found positive relationship between two variables [51]. The next research examined the presence of audit committees, internal audit and its influence on the organizations' performance [52].

The next view was from the fraud side, the link between weak corporate governance and level of fraud in the financial statements of organizations [29; 30]. The more powerful and strong corporate governance the less is fraud occurrence. Here also can be added research about manipulation over numbers when appropriate internal audit service is absent [53]. Furthermore, effective internal audit and its composition can lead to higher quality financial statements – less mistakes in reporting [54] and at the same time increase internal control environmental in organizations [28].

The third type of researches confirmed the link between organizations' corporate government and its disclosures in financial statements. For instance, the financial statements have more complete and detailed set of disclosures [55; 56] and at the same time such information decrease information asymmetry [57] and such organization with strong corporate governance includes more disclosures to its financial statements [58; 59] which is consistent with another research that found that the internal audit improves the quality of disclosures [60].

The study about the strong corporate and improving the information asymmetry [61] via additional and quality mandatory disclosures [62] hold under the control the managerial weak behavior. The managers tried to disclose all relevant information to stakeholders.

Figure 1 shows the elements of corporate governance and its relationship with the effectiveness of organization's internal control and firm performance [63].

From the picture it could be seen how internal audit as part of corporate governance can influence on the organizations' performance. Internal audit in its understanding can operate like in traditional way as accounting function which includes bookkeeping, double-entry, financial statements, but additionally internal audit can perform additional functions some kind of interdisciplinary functions. Such type of functions can be called modern one and includes evaluation, risk management, consulting, adding value and cannot be limited to only mentioned ones [64]. This approach allows us to seek out new roles, forms of internal audit beyond the traditional form [65].



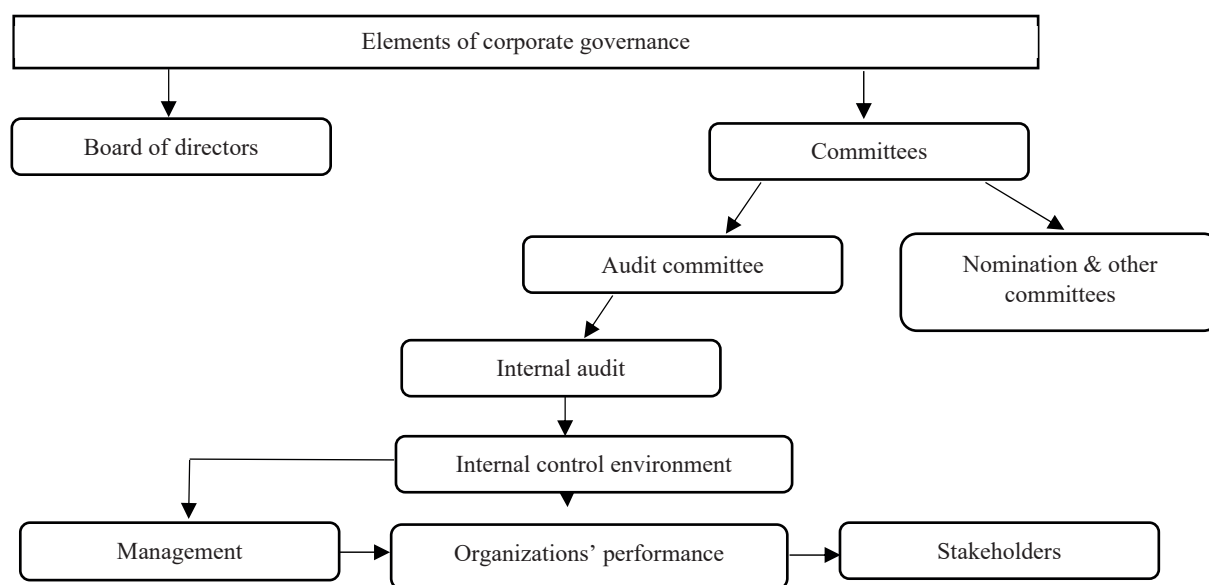


Figure 1 – Elements of corporate governance and its influence on internal control and performance of organizations

Note – compiled by the authors based on the literature [24-63]

The research also made it possible to establish the types of model used in internal audit in the nowadays context in a rapidly changing business and technology environment:

1. Insourced model works using internal resources of the organization. The work is processed by internal staff, so the development of the department and its effectiveness is also should be performed by internal resources. In a good case and condition it would lead organization to better result and can even optimize the costs and save time [66], however it does not always happen like that. In order to make the department work smoothly several minimal factors should be considered: 1) economic viability; 2) strong team; 3) job and staff requirements and responsibilities; 4) description of business activities/operations; 5) management policy.

One of the main advantages of insourced model is that the working process of internal audit department is under control of the organization itself, if any changes needed or required can be performed without external intervention but only it would work in the case that all required knowledge, resources exist within organization.

2. Outsourced model is a model that allows to appoint a third party service provider to perform the internal audit functions [67]. There are a lot of discussions of pros and cons of this approach as sometimes it also can help to reduce costs and risks and allows to focus on other areas of business strategies. As insourcing can save money in long-term prospect, but for the short-term time frame it can require more money, time to establish the desired level of effectiveness of internal audit, including skills, procedures, policies, knowledge [68].

In addition, outsourced model can bring additional complications during the work as outsource organizations can leave problems unresolved, be ineffective and slow down the whole working process. Outsourced companies would not share with internal staff with its experience and can leave with the issues and obstacles and in the case if the organization would like to back source the function of internal audit there would not be left any values from outsourced service provider. Nevertheless, there is a positive experience of outsourced models in internal audit due to lack of internal competence, new and high emerging technologies, network of outsourcing as external companies can gain more experience and expertise due to broader work practice and proficiency. Moreover, such companies can have access to very well developed Enterprise Resource Planning (ERP) systems and applications and it can be affordable and not too costly than purchasing such system only for one particular organization.

Figure 2 shows the conceptual scheme of insourced internal audit of the organization.

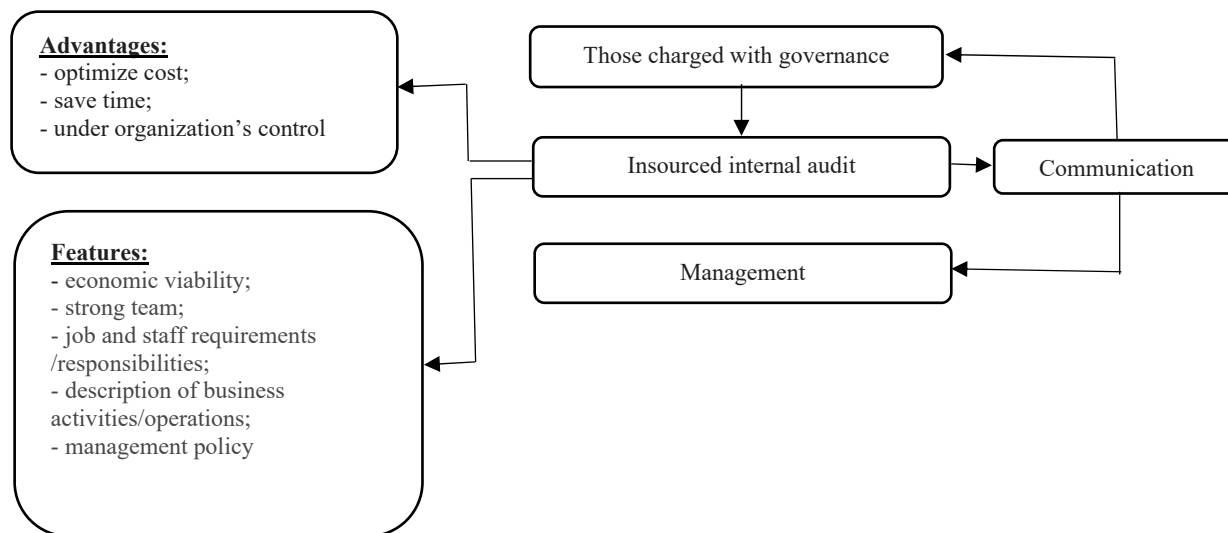


Figure 2 – Conceptual scheme of an insourced internal audit

Note – compiled by the authors based on the literature [66].

To organize outsourced model several factors should be taken into account, including performance, human resources, financial and legal terms of outsourced service providers' companies. Additionally, all conditions should be disclosed in the contract, specifically mention the needs and goals of both sides, so the working process would be on high level and in effective way [69]. From the organization side, it would be better if the contract and work of outsourced internal audit would be under control and regularly review of agency costs and quality of work performed. Sometimes it is difficult to measure the performance, so the specific goals and key evaluation indicators should be set out (Figure 3).

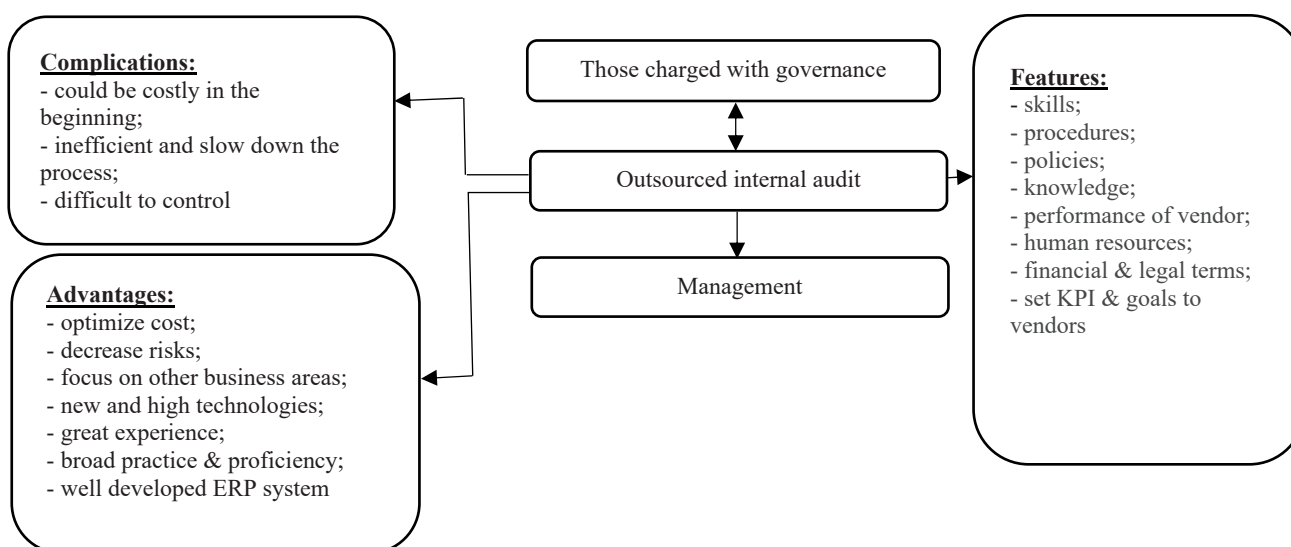


Figure 3 – Conceptual scheme of an outsourced internal audit

Note – compiled by the authors based on the literature [67-69]

3. Customized model is a comprehensive model and can be used as a combination of outsourced and insourced model or even separately. This model is very flexible one and can be focused on the particular desires and needs of the organizations in the internal audit structure.

This model can be described as a partnership between organization and outsourced vendor within particular area [70]. Such type with a proper planning can save money, time and resources as internal staff and outsource company work under one common aim and idea. At the same time, it helps to divide the responsibilities, risk and rewards. Both sides can learn from each other, adopt experience by increasing the competencies of internal staff and vendor's employees [71]. Moreover, in such type of model the organization retains control under the process as it participates by itself and hiring the vendor company, so can monitor and review the work.

The conceptual scheme is shown on the Figure 4. It shows the main advantages and the way of communication with those charged with governance and management of the organizations.

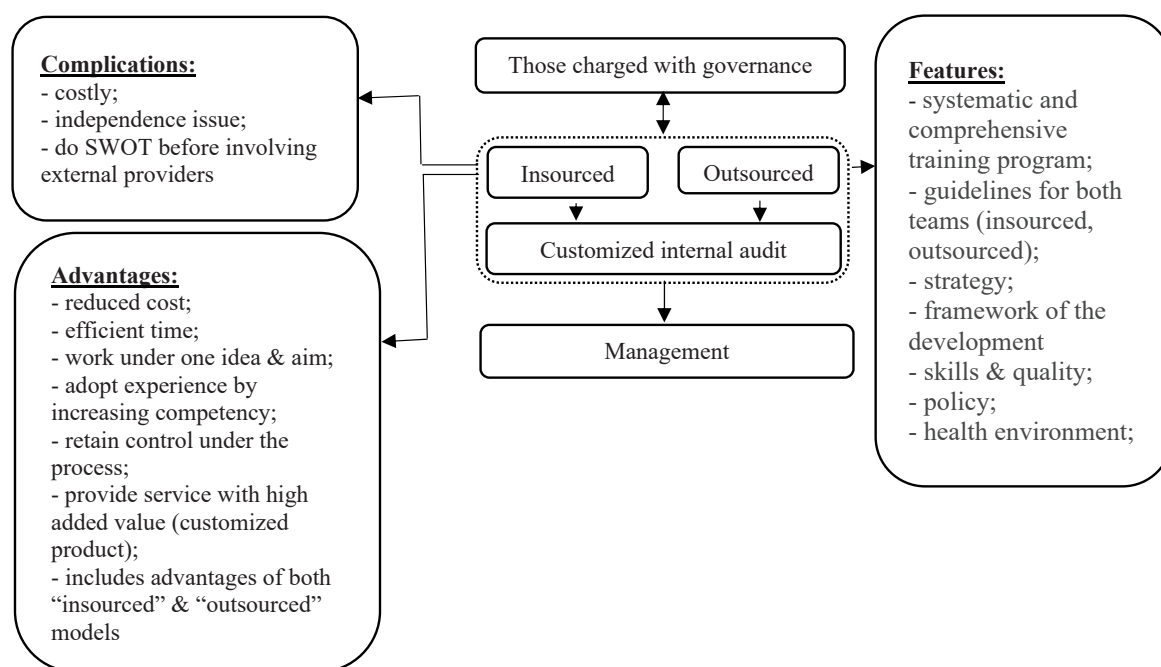


Figure 4 – Conceptual scheme of a customized internal audit

Note – compiled by the authors based on the literature [70; 71].

## CONCLUSION

**Discussions.** The importance of internal audit is demonstrated by the demand of the organizations. The analysis above showed that there is no specific scientific rule of structure or concept rule of the business models of the effectiveness in the internal audit. Researchers do not distinguish one distinct model as the best one, as each organization try to adopt the most cost efficient and effective model according to the local Law and international requirements. Therefore, it is better to continue research in that direction for further development of this area.

Due to the lack of research on this issue, we designed three models of internal audits. The properties of the models developed here were found to be acceptable and as such they can serve as the basis for setting up the internal audit function that can be replicated or revised by the organizations or used as the theory base in the future research.

From a methodological point of view, one of the strengths of this study is that the data were collected from three different international sources. This decreases the possibility of common method error, a problem that



often occurs when all data are collected from the same source. The development of three conceptual models for the internal audit is another contribution of this study. Naturally, more research, both conceptual and empirical, is needed to further develop and test these models.

Internal audit is developing now, especially in Kazakhstan due to raw laws and it is just on the way of establishing and adopting international standards for internal audit [65]. All three models can be adopted and used in Kazakhstani organizations based on the analysis performed by the management of the company and understanding which type of model can be used in particular company. According to the research one third of organizations that have in house internal audit plans in the nearest future to try outsourced or mixed (customized) internal audit [72].

The customized internal audit is a kind of combination of insourced and outsourced internal audit function, as organizations sometimes need specialized internal audit provider for particular work. In this case the organization can hire outsourced internal audit provider. There can be said that no one organization is the best performance at any area. So it is better to find the most qualified vendor and to use it in the most effective way for fulfilling their own objectives and goals.

The obtained results described in this article allowed us to describe the different types of business models based on the content analysis in the databases: JSTOR, EBSHOST, Oxford Scholarship Online. The following business models of internal audit were identified: insourced, outsourced and customized business models; they were graphically constructed and considered in detail.

It should be noted that the findings of this study are based on the international databases mentioned above. Therefore, any generalizations of the findings here should be treated with caution. It is possible that the results would be different in other credentials, a possibility that should be examined in future research.

So, each organization can choose the model they more preferred based on the cost- benefit, SWOT and other types of analysis. Such important decisions should be done by those charged with governance with the discussion with management. The right business model will have impact on the effectiveness of internal audit department of organizations. Each model has its own pros and cons, all three models can help to build the strong team with a proper planning and right resources. The head of organizations knows better and can adopt the right type of models. The models described in the article can contribute and help to develop internal audit in Kazakhstani organizations and take it to the next level. In this case everyone would win, the organization, manager, stakeholders and those charged with governance.

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## ІШКІ АУДИТТЕГІ БИЗНЕС-МОДЕЛЬДІҢ ТҰЖЫРЫМДАМАЛЫҚ ТӘСІЛДЕРІ ЖӘНЕ ОНЫҢ ТИПОЛОГИЯСЫ

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### АНДАТПА

*Мақсаты:* ішкі аудитте бизнес-модельдердің мәні мен түрлерін және оның негізгі элементтерін анықтау.

*Зерттеудің бірегейлігі / құндылығы:* JSTOR (<https://www.jstor.org/>), EBSCOHOST (<https://search.ebscohost.com/>), Oxford Scholarship Online (<https://academic.oup.com/>) дерекқорлар бойынша 2019-2021 жылдар аралығындағы соңғы ғылыми мақалаларға негізделген ішкі аудитте әртүрлі бизнес модельдер туралы ақпаратты ашу және олардың графикалық визуализациясы

*Әдістемесі:* зерттеу мақсатына жету үшін жалпы ғылыми әдістер қолданылды: мазмұнды талдау әдісі ішкі аудит тиімділігінің типологиясын зерттеуге, негізгі ғылыми бағыттарды анықтауға мүмкіндік берді; жүйелік тәсіл әдісі ішкі аудит тиімділігінің бизнес-модельдерінің негізгі түрлерін анықтауға және құруға көмектесті; құрылымдық-функционалдық әдіс бизнес-модельдегі ақпаратты құрылымдауға және функцияларға сәйкес оның элементтері арасында байланыс орнатуға көмектесті; графикалық интерпретация әдісі алынған ақпарат негізінде әзірленген бизнес-модельдерді көрнекі түрде ұсынуға мүмкіндік берді.

*Зерттеу нәтижелері:* мақалада ішкі аудит қызметтерінің бизнес-модельдерінің мәніне тұжырымдамалық тәсілдер ашылады.

Ішкі аудит тиімділігі моделінің негізгі компоненттері анықталды. Компаниялар қолданатын ішкі аудит модельдерінің негізгі түрлері әзірленді және графикалық түрде ұсынылды. Олар «кастомизациялық» модель, «аутсорсинг» моделі және «инсорсинг» моделі. Зерттеу нәтижелері ішкі

аудит теориясын тереңдетуге, ішкі аудиттегі бизнес-модельдердің тұжырымдамалық типологиясын кеңейтуге мүмкіндік берді.

*Түйін сөздер:* бизнес-модель, ішкі аудит саласындағы бизнес-модельдердің типологиясы, «аутсорсингтік» модель, «инсорсингтік» модель, "кастомизациялық" модель, агенттік мәселелер.

## КОНЦЕПТУАЛЬНЫЕ ПОДХОДЫ БИЗНЕС МОДЕЛЕЙ ВО ВНУТРЕННЕМ АУДИТЕ И ИХ ТИПОЛОГИЯ

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### АННОТАЦИЯ

*Цель исследования:* определение сущности и видов бизнес-моделей во внутреннем аудите и выявление ее основных элементов.

*Методология:* для достижения цели исследования применялись общенаучные методы: метод контент-анализа позволил выявить основные научные направления, связанные с исследованием типологии эффективности внутреннего аудита; метод системного подхода помог выявить и построить основные типы бизнес-моделей эффективности внутреннего аудита; структурно-функциональный метод помог структурировать информацию в бизнес-модели и установить связи между ее элементами в соответствии с функциями; метод графической интерпретации позволил наглядно представить разработанные бизнес-модели на основе полученной информации.

*Оригинальность / ценность исследования:* Вкладом данной эмпирической работы является раскрытие информации разных бизнес-моделей в сфере внутреннего аудита основанная на последних научных статьях за период с 2019-2021 JSTOR (<https://www.jstor.org/>), EBSCOHOST (<https://search.ebscohost.com/>), Oxford Scholarship Online (<https://academic.oup.com/>), а также их графическая визуализация.

*Результаты:* в статье раскрываются концептуальные подходы к сущности бизнес-моделей служб внутреннего аудита.

Определены основные компоненты модели эффективности внутреннего аудита. Разработаны и графически представлены основные типы моделей внутреннего аудита, используемые компаниями. Это «кастомизированная» модель, «аутсорсинговая» модель и «инсорсинговая» модель. Результаты исследования позволили углубить теорию внутреннего аудита, расширить концептуальную типологию бизнес-моделей во внутреннем аудите.

*Ключевые слова:* бизнес-модель, типология бизнес-моделей в сфере внутреннего аудита, «аутсорсинговая» модель, «инсорсинговая» модель, «кастомизированная» модель, агентская проблема.

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