

## **PREPARING FOR THE FUTURE: INTERDISCIPLINARY APPROACHES IN INTERNAL AUDITING EDUCATION**

**Zorica Bozhinovska Lazarevska, PhD**

*Full Professor at Ss. Cyril and Methodius University in Skopje,  
Faculty of Economics – Skopje  
zoricab@eccf.ukim.edu.mk*

**Ivan Dionisijev, PhD**

*Teaching and Research Assistant at Ss. Cyril and Methodius University in Skopje,  
Faculty of Economics – Skopje  
ivan.d@eccf.ukim.edu.mk*

**Bojan Malchev, MSc**

*Teaching and Research Assistant at Ss. Cyril and Methodius University in Skopje,  
Faculty of Economics – Skopje  
bojan.malcev@eccf.ukim.edu.mk*

**Todor Tocev, MSc**

*Teaching and Research Assistant at Ss. Cyril and Methodius University in Skopje,  
Faculty of Economics – Skopje  
todor.tocev@eccf.ukim.edu.mk*

**Marina Trpeska, PhD**

*Full Professor at Ss. Cyril and Methodius University in Skopje,  
Faculty of Economics – Skopje  
marinas@eccf.ukim.edu.mk*

**Atanasko Atanasovski, PhD**

*Full Professor at Ss. Cyril and Methodius University in Skopje,  
Faculty of Economics – Skopje  
atanasko@eccf.ukim.edu.mk*

**Zoran Minovski, PhD**

*Full Professor at Ss. Cyril and Methodius University in Skopje,  
Faculty of Economics – Skopje  
zoran.minovski@eccf.ukim.edu.mk*

### **EXTENDED ABSTRACT**

**Purpose:** In an era marked by rapid corporate changes and evolving business paradigms, internal auditing (IA) is crucial for ensuring organizational integrity, transparency, and effective risk management. Pizzi *et al.* (2021) emphasize the need for integrating digital transformation into IA education through tools like data analytics and continuous auditing, enhancing decision-making and fraud detection. Similarly, Coetzee and du Plessis (2020) highlight the importance of soft skills, while studies such as those by Popescu-Grădișteanu and Mocuta (2023) and Fonseca *et al.*

(2020) connect IA education to improved risk assessment, transparency, and governance. Hay (2017) and Crockett (1993) further advocate for interdisciplinary and ethical approaches to better prepare graduates for growing professional demands. This research addresses the pressing need to sustain and advance IA by engaging students from various academic backgrounds beyond traditional Accounting and Auditing programs. Integrating insights from fields like E-business, Finance, and Management, the study aims to close educational gaps and enhance the preparedness of future internal auditors. This paper underscores the importance of recruiting, educating, and empowering a multifaceted workforce to ensure IA's continued relevance and effectiveness in addressing today's complex business challenges.

**Design/methodology/approach:** To examine the potential of an interdisciplinary approach in sustaining IA as a profession, this study employs a multi-phase research design, encompassing a comprehensive literature review and data collection through student workshops, focus groups, and interactive activities. Relevant insights from professional bodies, including IIA Global, ACFE, IFAC, ISACA, AICPA, ICAEW, CIPFA, INTOSAI, and major auditing firms, informed the study framework. Four thematic workshops featured experienced practitioners and professors who presented and discussed core IA issues with students. In a focus group of 36 students from the Faculty of Economics-Skopje, UKIM—30% in Accounting and Auditing, and 70% from other majors (30% E-business, 17% Finance, and 23% Management and Entrepreneurship)—data were gathered in four complementary phases. Methods included two questionnaires, a psychological-educational game, and team-based research projects. The research centered on students' perceptions of several key topics:

The strategic importance, role, and responsibilities of IA within an organization (research questionnaire);

IA's influence on internal controls and corporate governance structures (research questionnaire); Identification of potential challenges in recruiting qualified IA professionals and proposed solutions for closing this gap (psychological-educational game);

Reflections on necessary changes in IA education, including curriculum updates, skill requirements, and alignment across higher education institutions (team research projects).

**Findings:** Results from the first thematic research revealed that students view IA as an essential function that extends beyond traditional financial audits, contributing directly to organizational success by improving processes, values, and goal alignment. Key IA focus areas identified include enterprise risk management (ERM), fraud prevention, regulatory compliance, and financial oversight.

The second thematic survey showed diverse perspectives across academic majors: E-business students most strongly emphasized IA's role in strengthening internal controls and corporate governance, followed by students in Accounting and Auditing, Management, and Finance.

In the third thematic research, an interactive psychological-educational game prompted students to collaboratively create a "Future Memory Statement" envisioning IA's evolution over the next decade. Their consensus: "As internal auditors, we observed that disruptive technologies have reshaped corporate operations, presenting new risks and opportunities. By 2034, this challenge was addressed by recruiting students with diverse educational backgrounds and expanded skill sets, maintaining IA's relevance and adaptability." This future-oriented vision aligns with the IA Foundation's "Internal Audit: Vision 2035" initiative.

The fourth phase involved a content analysis of student research projects by major, where students overwhelmingly agreed that IA should be integrated into diverse educational programs, including Finance, Management, E-business, and Economics. Essential skills identified included analytical

and critical thinking (75%), communication (68%), risk management (61%), and accounting knowledge (50%). While the IA curriculum at the Faculty of Economics-Skopje aligns with those of prominent higher education institutions, students highlighted the need for more practical case studies and collaborative projects with industry partners to enhance real-world application.

**Originality/value:** This study offers a fresh perspective on advancing IA education through an interdisciplinary lens, emphasizing the necessity of broadening IA curricula beyond traditional domains. By actively engaging students from various academic backgrounds, such as E-business, Finance, and Management, this research stresses the need to expand IA's educational scope to prepare a workforce ready to tackle diverse corporate challenges. The incorporation of a psychological-educational game to explore real-world problem-solving provides an innovative pedagogical approach, enriching students' practical understanding. Furthermore, the findings highlight the critical need for ongoing curriculum alignment with global standards and the inclusion of practical experiences to ensure IA education's relevance. This study offers significant implications for educational institutions, professional associations, and industry stakeholders committed to fostering a skilled and adaptable IA workforce.

**Keywords:** *Internal Auditing, Interdisciplinary Education, Corporate Governance, Higher Education, Curriculum Development.*

**JEL classification:** *M42, I23.*

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