

## Internal Auditors' Role Conflict Management Model<sup>1</sup>

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Received: 2023/02/24

Accepted: 2023/08/27

Research Paper

### INTRODUCTION

Internal auditing has many changes over the years and nowadays is a delicate and complex activity that has several major groups of customers. All of these groups have valid expectations from internal auditors and they cannot ignore any of them. In addition, internal auditors must also comply with professional rules and regulations. Therefore, there are inherent role conflicts in internal auditing.

one of the factors of lack of effectiveness in organizations is the presence of role conflict and the literature review of internal audits in Iran shows that there have been many challenges in different dimensions and these challenges have led to a gap between the current and the desired situation; this research has focused on examining role conflict and how to manage it by internal auditors.

Management of inconsistent demands from customers of the internal audit department can help its effectiveness and create added value for the organization. The purpose of this research is to understand the role of conflict management strategies that internal auditors use to achieve a theory in this field. Therefore, we seek to answer the question, what is the model of role conflict management in the internal audit department?

### MATERIALS AND METHODS

This research, which is considered qualitative and exploratory research, uses the Grounded theory approach. Research data were collected through interviews with 17 internal audit managers (according to Table 1) and were analyzed by open, axial, and selective coding. Then the extracted categories are presented in terms of causal conditions, intervening conditions, contextual conditions, strategies, and consequences, and

1. DOI: 10.22051/JERA.2023.43021.3106

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finally, an integrated model of internal auditors' role conflict management is developed.

The theoretical sampling method (snowball) is used in this research, and the sampling continued until the concepts and categories were saturated. It should be noted that the interviewees had professional experience in different industries. The average time for each interview was about 45 minutes.

*Table1. Characteristics of the participants*

Gender	Female	Male	Total
	5	12	17
Degree	Ph.D. and Ph.D. Students	Master	Total
	15	2	17
Work experience in internal auditing	5 years or less	Above 5 years	Total
	2	15	17

## RESULTS AND DISCUSSION

Using the Grounded theory, extracted concepts are presented in the form of “causal conditions”, “intervening conditions”, “contextual conditions”, “strategies”, and “consequence” Finally an integrated model of internal auditors' role conflict management is developed. (as shown in figure1).

## CONCLUSION:

In accounting and auditing literature, the role of conflict management has been less discussed, and especially in Iran, this area is completely neglected. This study aims to achieve the model of role conflict management in the internal audit department in the context of Iran.

There is no model in this field in previous research. However, in some of them, the importance of negotiation skills for internal auditors is, which is in line with one of the intervening conditions extracted in this research. Also, professional ethics has been proposed as one of the factors to reduce the role conflict of internal auditors, which is also mentioned in the intervention conditions of the research's model. In addition, the decrease in the performance quality and burnout which have been mentioned as the consequences of conflicting roles of internal auditors in the literature, will be reduced by the effective management of role conflict by internal auditors.

According to the model (Figure 1), to promote internal audit at the micro and macro levels, attention to role conflict management by internal auditors is particularly important and, in this regard, strengthening the skills and awareness of stakeholders (role senders) and internal auditors (role receivers) are necessary.

The concepts and the importance of each of them presented in the research model can be quantitatively examined in future research. Also, since part of the conflict of roles sent to internal auditors comes from the bad design of organizational structures; the solutions to improve the design of the organization's structures are among the topics that can be analyzed in future research. In addition, the personality type of internal audit customers as role senders is one of the things that are effective in managing internal auditors' role conflict; Examining the effect of each personality type on the role network can be investigated in future research.

**Keywords:** Internal Auditors, Stakeholders, Role Conflict Management, Grounded Theory.

**JEL Classification:** M420.

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