“The role of internal auditors as a tool to boost competitiveness of Greek firms”

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THE ROLE OF INTERNAL AUDITORS AS A TOOL TO BOOST COMPETITIVENESS OF GREEK FIRMS

Abstract

The role of small and medium-sized enterprises (SMEs) in the modern economy is crucial, and they have emerged as the most alluring and inventive system. To investigate and assess SMEs' operations, internal auditing was formed as an independent assessment. Internal auditors' planning and implementation of a quality program of internal audits can result in several advantages to SMEs. The current study investigates how internal auditors might help SMEs become more competitive. To fulfill the study's requirements, 200 employees of Greek SMEs who were relevant to the internal audit function in their business environment were invited to answer a questionnaire. Internal auditors are viewed positively by most of the (100) employees who responded. Ranging from 34% to 53% in part B of the questionnaire (the role of internal auditors), they strongly agree with the positive role of internal auditors in Greek SMEs. Regarding the evaluation of internal auditors, most respondents gave a relatively negative opinion. From 31% to 34% respondents in part C of the questionnaire (evaluation of internal auditors) agree a little with the positive evaluation of internal auditors in Greek SMEs. Furthermore, the results showed that internal auditors must be professionals, comprehend the audited activities in-depth, offer ways to remedy problematic activities, and voice their thoughts objectively to succeed in the competitiveness of Greek SMEs.

INTRODUCTION

Due to structural changes that companies have undergone recently, managers and internal auditors now have to deal with pressing issues like rising risks and costs associated with regulatory compliance, as well as stakeholder and investor expectations regarding a company's capacity to recognize and track rising categories of risk (Islam et al., 2018). Internal audit increasingly appears to be an instrument that can successfully address the various factors by offering assurance and support for evaluating corporate governance, boosting competitiveness, and taking proactive steps to enhance it (Karagiorgos et al., 2010). To ensure a balance in monitoring the corporate risk profile and identifying areas where risk management will be improved, an internal audit is required to increase skills and functions not primarily limited to aspects of regulatory compliance and procedural activities (Soh & Martinov-Bennie, 2011). Especially in Greek SMEs, internal audit staff members are generally absent, and these companies rarely assess their risk challenges.

Greek SMEs frequently struggle with various issues, including the lack of the necessary skills and experience to make crucial technological decisions and the lack of budget to hire top consultants. The question is whether internal auditors who are called upon to implement inter-
nal controls in Greek small and medium-sized enterprises positively contribute to avoiding unnecessary risks and improving business competitiveness. It is also essential how the employees of small and medium enterprises evaluate internal auditors, and finally, the issue is how to improve themselves to perform better.

1. LITERATURE REVIEW AND HYPOTHESES

There has been much writing in recent years that describes the developments in internal auditing and the rising standards that various stakeholders have for internal auditors in the private (Almodallah et al., 2023; Amoako et al., 2023) and public sectors (Nerantzidis et al., 2022; Pazarskis et al., 2022; Pazarskis et al., 2023). This information offers insightful viewpoints on the functions performed by internal auditors in large businesses with well-established systems and procedures. These businesses’ audit departments develop fairly, consist of independent departments, and submit reports to the board of directors’ audit committees.

It is interesting to investigate whether the same ideas can be applied to even smaller businesses or whether the internal auditor’s position in such setups might be changed to better suit organizational needs. SMEs typically face several difficulties, such as making critical technology decisions due to limited knowledge and abilities (Kazemargi & Spagnoletti, 2020), and a lack of time and resources to invest in cutting-edge equipment and procedures (Carey, 2015).

Additionally, SMEs do not have the luxury of large budgets to engage with top consultants. The enormous entrepreneurial spirit exhibited by these companies’ leaders has been a significant factor in the success of these organizations in solving these difficulties. However, in bad financial crises or circumstances beyond their comprehension, firms frequently fail to reduce risk and lose a large amount of value from their balance sheets. An internal auditor can serve as an “all-rounder” during these trying times by helping to create best practices specifically customized to the organization’s demands, strengthening its competitiveness (Bán, 2018).

Internal audit can be viewed by the pragmatist entrepreneur or small business leader as a chore (or time commitment) in which qualified individuals review business components to determine whether they are operating as planned or whether improvements are required. Reports from internal audits should be actionable and directly contribute to process enhancements. This notion is supported by a recent poll conducted by a major accounting firm, in which a portion of internal audit executives stated that satisfying management’s expectations for internal control included implementing process improvement recommendations as a “very critical” component (Giacosa et al., 2013).

However, controversial findings about the employment of managers for internal audits and the auditors’ familiarity with the goods/services were disclosed in SMEs (Chiarini et al., 2021). In contrast to the competence of internal auditors and the caliber of internal audit work, two factors – the independence of the internal auditor and management support for internal audit – did not affect the effectiveness of internal audit, according to a study of Vietnamese nonfinancial companies listed on the Vietnamese stock market (Ta & Doan 2022).

The Sarbanes-Oxley Act (SOX) was passed by the United States in 2002 in response to a fresh push on the subject of internal controls (Bajra et al., 2023; Brazel et al., 2023). The Act’s Section 404(a) made clear that financial statements should be attested by auditors who will evaluate management’s internal controls and include an internal control report outlining who is in charge of developing the necessary internal control systems (Al-Akra et al., 2016). The integrated enterprise risk management framework, COSO II, brought enterprise risk control to light in 2004 (Heidt et al., 2019). Cost reduction is one of the goals of the new framework, which is accomplished by getting rid of inefficient controls compared to the minimal value they contribute in lowering the risks of failing to meet business goals (Klonowski, 2012).

The focus of internal auditors’ requested services has shifted from traditional compliance audits, where independence was the guiding paradigm, to a value-added position where management engagement is crucial. According to other studies, internal au-
Editors have mostly changed to a consultative strategy, which tends to encourage internal auditor compliance independent of management (Gabrielli & Balboni, 2010). The need to acquire some new skills has arisen due to the evolution of internal auditor activity, primarily due to the increased involvement of stakeholders in the internal auditor function.

The top ten competencies stated in the “IIA Global Internal Audit Competency Framework” have been suggested by the Internal Audit Association (IIA) (Watkins, 2012). Senior managers typically appoint internal auditors but also serve as board and audit committee representatives. They rely on internal auditors to evaluate senior managers’ productivity (Brammer et al., 2012). The board and audit committee would be more confident in the internal auditor’s competence if there were internal auditors with such requirements and if there were internal auditor training programs (Psomas et al., 2010; Drogalas et al., 2020).

Numerous studies support the requirement for strong communication skills in all organizational roles, which is to the needs of the IIA as a professional organization that handles internal control. According to Davidson (1991), even auditors who think they are skilled communicators must consciously assess, enhance, and use their abilities. All auditors can benefit from the knowledge of contemporary communication principles. Three fundamental communication principles form the basis of Davidson’s (1991) communication theory. The first is that communication is necessary for all human interaction. The message sent does not necessarily correspond with the message received, and communication is a multi-level phenomenon (Albu et al., 2013).

Internal audit personnel are typically absent from small businesses (Ali Al-Qadasi, 2023), and small businesses do not frequently measure their fraud risk (Brooks et al., 2009). The majority of the fraud cases lacked an efficient internal audit team. A weak internal control system also makes fraud more likely to occur (Zainal et al., 2022; Nawawi & Salin, 2018), and in most cases, weak internal control is responsible for fraud management. A proper internal control system, which is carefully implemented by management and should be periodically reviewed by auditors, is the most reliable way to prevent and identify fraud.

Due to technical improvements, all internet-connected enterprises are increasingly exposed to outside attacks and internal auditors need to demonstrate their readiness for the digital transformation (Saengsith & Suntraruk, 2023). Smaller businesses could not even be aware of the risks, whereas larger firms might have the technical know-how to reduce this threat. The managers of SMEs must evaluate the risks facing their companies and make sure that they at least have defense mechanisms in place in their critical areas, even though they may not be able to have as many internal controls as larger organizations (Van Caneghem & Van Campenhout, 2012).

Computer-related fraud is a phenomenon brought on by advancements in information processing technologies, which manifests in pictures in addition to the conventional types of fraud in small enterprises. Fraud existed in various forms before the creation of computers. Owners of SMEs need to be aware of current fraud trends, especially fraud connected to information and communication technology (ICT). Most SME owners should be knowledgeable about emerging information technologies and strategies that could cause their businesses to fail (Steenkamp & Kashyap, 2010). Furthermore, some research takes a step further by putting forth fresh concepts, such as fraud control and forensic accounting. These are actions taken to reduce the risk of crime in small enterprises (Heidt et al., 2019; N’Guilla Sow et al., 2018).

This study aims to explore how internal auditors could assist SMEs in becoming more competitive, considering strong internal control results in improved risk management, which prevents business scandals and prior failures.

This study addresses three interrelated research hypotheses:

H1: The role of internal auditors is positive in small and medium-sized enterprises.

H2: Employees positively evaluate internal auditors.

H3: There are ways how internal auditors can perform better.
2. METHODOLOGY

A quantitative research strategy was used. To fulfill the requirements, a questionnaire was created and emailed to employees of Greek SMEs who were familiar with the internal audit function in their working environment. In particular, 200 volunteers (random sampling) were sought out for this study because this number helped address the research questions (Kent Baker et al., 2007). 100 persons completed the questionnaire. The questionnaire was conducted during two months. The respondents to the questionnaire made valuable contributions to the study and resolution of the issue, and the sample size was sufficient (Crowe & Sheppard, 2010). Respondents were first told that the answers would only be utilized for the study and remain anonymous.

The questionnaire addressed the study questions and advanced the subject’s analysis. According to Fullerton and Durtschi (2004), it was divided into three sections: the first dealt with demography, the second with the role of internal auditors, and the third with evaluation of internal auditors. Texts about the function of internal auditors were specially looked over and provided as recommendations (closed-ended) so that employees could use a Likert scale to express their opinions, ranging from not at all to very much. After participating, employees were asked to rate the internal auditors on the same scale to find any mistakes they might have been making and to improve both for the firm and themselves. As a result, questionnaires were used in this study, and statistical data analysis was done using the SPSS statistical software package.

3. RESULTS

Specifically, in part A of the questionnaire (Table 1), where demographic characteristics apply, results show that 62% of the participants are men, while 38% are women. The largest proportion of 43% belongs to the age group between 35 to 44 years, while the following 39% belongs to the age group between 25-34 years. Finally, the smallest percentages of 11% and 7% belong to the ages 18 to 24 and 45 to 54, respectively. The largest proportion, 39%, belongs to married couples with children, while the following 30% belong to married couples without children. Finally, the lowest percentages of 16% and 15% belong to the unmarried and divorced, respectively.

The highest percentage belongs to people with a basic education (40%), while the following (34%) belongs to people with a technological institutions degree. This is followed by a percentage (14%) who have a university degree, and finally, the smallest percentages (8% and 4%) have a master’s and a doctorate degree, respectively. The largest percentage (40%) stated that they receive up to 600 euros, while 35% stated between 601 and 1000 euros. Next, 16% declared between 1001 and 1500 euros; finally, the smallest percentages (6% and 3%) declared between 1501 and 2000, and over 2001 euros, respectively.

Table 1. Demographic profile

<table>
<thead>
<tr>
<th>Part A</th>
<th>Profile</th>
<th>Frequency (n = 100)</th>
<th>(%)</th>
</tr>
</thead>
<tbody>
<tr>
<td>Q01 – Gender</td>
<td>Male</td>
<td>62</td>
<td>62%</td>
</tr>
<tr>
<td></td>
<td>Female</td>
<td>38</td>
<td>38%</td>
</tr>
<tr>
<td>Q02 – Age</td>
<td>18-24</td>
<td>11</td>
<td>11%</td>
</tr>
<tr>
<td></td>
<td>25-34</td>
<td>39</td>
<td>39%</td>
</tr>
<tr>
<td></td>
<td>35-44</td>
<td>43</td>
<td>43%</td>
</tr>
<tr>
<td></td>
<td>45-54</td>
<td>7</td>
<td>7%</td>
</tr>
<tr>
<td>Q03 – Marital Status</td>
<td>Married with children</td>
<td>39</td>
<td>39%</td>
</tr>
<tr>
<td></td>
<td>Married without children</td>
<td>30</td>
<td>30%</td>
</tr>
<tr>
<td></td>
<td>Unmarried</td>
<td>16</td>
<td>16%</td>
</tr>
<tr>
<td></td>
<td>Divorced</td>
<td>15</td>
<td>15%</td>
</tr>
<tr>
<td>Q04 – Education Level</td>
<td>Basic Education</td>
<td>40</td>
<td>40%</td>
</tr>
<tr>
<td></td>
<td>Technological Institutions Degree</td>
<td>34</td>
<td>34%</td>
</tr>
<tr>
<td></td>
<td>University Degree</td>
<td>14</td>
<td>14%</td>
</tr>
<tr>
<td></td>
<td>Master’s Degree</td>
<td>8</td>
<td>8%</td>
</tr>
<tr>
<td></td>
<td>Doctorate</td>
<td>4</td>
<td>4%</td>
</tr>
<tr>
<td>Q05 – Family Income</td>
<td>0-600</td>
<td>40</td>
<td>40%</td>
</tr>
<tr>
<td></td>
<td>601-1000</td>
<td>35</td>
<td>35%</td>
</tr>
<tr>
<td></td>
<td>1001-1500</td>
<td>16</td>
<td>16%</td>
</tr>
<tr>
<td></td>
<td>1501-2000</td>
<td>6</td>
<td>6%</td>
</tr>
<tr>
<td></td>
<td>&gt; 2001</td>
<td>3</td>
<td>3%</td>
</tr>
</tbody>
</table>

In part B (the role of internal auditors, Table 2) of the questionnaire, to the item, “Internal auditors can address business risks”, the largest percentage (44%) answered that they agree much and 27% agree enough. This was followed by 20% who agree very much, and finally, the smallest percentages (5% and 4%) agree a little and do not agree at all, respectively. To the item, “Internal auditors
create plans to achieve the company’s objectives”, the largest percentage (53%) answered that they agree much, and 22% agree enough. This was followed by 15% who agree very much, and finally, the smallest percentages (7% and 3%) agree a little and do not agree at all, respectively.

Furthermore, to the item, “Internal auditors carry out ad hoc audits for the needs of the company”, the largest percentage (43%) answered that they agree much. The equal percentages (21%) agree enough and agree very much, respectively, while the smaller percentages (8% and 7%) do not agree at all and agree a little, respectively. To the item, “Internal auditors assess the business performance and evaluate it against objectives”, the largest percentage (48%) responded that they agree much, and 26% agree enough. This was followed by 13% who agree very much, and finally, the smallest percentages (10% and 3%) agree a little and do not agree at all, respectively.

Next, to the item, “Internal auditors perform general network audits for access security”, the largest percentage (52%) answered that they agree much, and 27% agree enough. This was followed by 11% who agree very much, and finally, the smallest percentages (8% and 2%) agree a little and do not agree at all, respectively. To the item, “Internal auditors make recommendations for business improvement”, the largest percentage (34%) answered that they agree much, and 31% agree enough. This was followed by 25% who agree very much, and finally, the smallest percentages (9% and 1%) agree a little and do not agree at all, respectively.

In addition, to the item, “Internal auditors assess and monitor the protection of business assets”, the largest percentage (45%) answered that they agree much, and 25% agree very much. This was followed by 20% who agree to a moderate extent, and finally, the smallest percentages (8% and 2%) agree a little and do not agree at all, respectively. To the item, “Internal auditors ensure that staff understands their responsibilities”, the largest percentage (40%) answered that they agree much and 31% agree very much. This was followed by 19% who agree enough, and finally, the smallest percentages (7% and 3%) agree a little and do not agree at all, respectively.

Following the item, “Internal auditors identify the company’s malfunctions and weaknesses”, the largest percentage (42%) answered that they agree much and 31% agree very much. This was followed by 20% who agree enough, and finally, the smallest percentages (4% and 3%) agree a little and do not agree at all, respectively. To the item, “Internal auditors monitor the quality of employee performance”, the largest percentage (47%) answered that they agree much and 30% agree very much. This was followed by 17% who agree enough, and finally, the smallest percentages (3% and 3%) do not agree at all and agree a little, respectively.

Moreover, to the item, “The internal auditors present the results of the audit in detail”, the largest percentage (44%) answered that they agree much and 26% agree very much. This was followed by 22% who agree enough, and finally, the smallest percentages (4% and 4%) do not agree at all and agree a little, respectively. To the item, “Internal auditors add value and improve business operation”, the largest percentage (45%) answered that they agree much and 29% agree very much. This was followed by 20% who agree enough, and finally, the smallest percentages (3% and 1%) do not agree at all and agree a little, respectively.

Furthermore, to the item, “The results of internal auditors help management and decision-making”, the largest percentage (43%) answered that they agree much, and 26% agree very much. This was followed by 23% who agree enough, and finally, the smallest percentages (7% and 1%) agree a little and do not agree at all, respectively. To the item, “Internal auditors effectively evaluate the internal organization of the company”, the largest percentage (36%) answered that they agree much and 35% agree very much. This was followed by 20% who agree enough, and finally, the smallest percentages (6% and 3%) do not agree at all and agree a little, respectively.

In part C (evaluation of internal auditors, Table 3) of the questionnaire, to the item, “Internal auditors are professional”, the largest percentage (33%) answered that they agree a little, and 28% agree enough. This was followed by 17% who do not agree at all, and finally, the smallest percentages (11% and 11%) agree much and very much respectively. To the item, “Internal auditors have
an in-depth understanding of the activities to be audited”, the largest percentage (44%) responded that they do not agree at all, and 18% agree enough. This was followed by a percentage (16%) who agree a little, and finally, the smallest percentages (12% and 10%) agree very much and much, respectively.

To the item, “Internal auditors provide immediate solutions to correct problematic actions”, the largest percentage (31%) answered that they agree a little, and 21% agree enough. This was followed by 20% who agree very much, and finally, the smaller percentages (17% and 11%) do not agree at all and agree much, respectively. To the item, “Internal auditors express their opinions objectively”, the largest percentage (34%) answered that they agree a little, and 24% do not agree at all. This was followed by 20% who agree much, and finally, the smaller percentages (12% and 10%) agree enough and agreed very much, respectively.

Moreover, to the item, “Internal auditors inspire confidence”, the largest percentage (26%) answered that they agree very much, and 24% agree much. This was followed by 21% who agree to a enough, and finally, the smallest percentages (16% and 13%) agree a little and do not agree at all, respectively. To the item, “Internal auditors improve the ways clients operate by identifying risks and adding value”, the largest percentage (37%) answered that they agree very much, and 28% agree enough. This was followed by 22% who answered that they agree much, and finally, the smallest percentages (9% and 4%) do not agree at all and agree a little, respectively.

Finally, to the item, “Internal auditors have expertise in corrective actions”, the largest percentage (30%) answered that they agree much, and 27% agree a little. This was followed by 23% who agree enough, and finally, the smallest percentages (13% and 7%) do not agree at all and agree very much, respectively.
Considering the first hypothesis, according to the majority of respondents, internal auditors play a positive role in Greek SMEs, addressing business risks, developing plans to achieve the company’s objectives, identifying the company’s malfunctions and weaknesses, and assisting management decision-making. Regarding the second hypothesis, most respondents had a relatively negative opinion of internal auditors. Considering the third hypothesis, results show that internal auditors, to succeed in the strength of competitiveness in Greek SMEs, must be fully professionals, comprehend in-depth the audited activities, give solutions to fix problematic actions, and express their opinions objectively.

**4. DISCUSSION**

According to the majority of respondents to the part B of the questionnaire (the role of internal auditors, Table 2) internal auditors play a positive role in Greek SMEs (H1) by addressing business risks, creating plans to accomplish the company’s goals, identifying the company’s flaws and weaknesses, and assisting management decision-making. In conclusion, the analysis shows that internal auditors bring value, enhance business operations, and support management decision-making. The research results align with the findings of Bán (2018), who found that in hard times, an internal auditor can operate as an “all-rounder” by assisting in developing best practices that are precisely tailored to the requirements of a firm, enhancing its competitiveness.

In response to the part C of the questionnaire (evaluation of internal auditors, Table 3), the majority of employees in SMEs gave internal auditors a poor rating (H2). Their answers indicate a lack of professionalism and a superficial understanding of the examined activities and provide simple fixes to faulty behaviors. According to the respondents, internal auditors do not convey their ideas objectively enough, yet they inspire trust, help companies operate more efficiently by recognizing hazards, and are skilled at taking corrective action. The results corroborate those of Chiarini et al. (2021), who revealed contentious findings on using managers for internal audits and the auditors’ familiarity with the products/services.

The part C of the questionnaire is addressed along with the part B in terms of what internal auditors should do to perform better (H3). Internal auditors must exhibit the highest levels of professionalism and independence, thoroughly understand the audited activities, offer prompt solutions to address problematic behaviors, and voice their judgments with the utmost objectivity. The answers to this part support Yulianti et al. (2023), who discovered empirical evidence that both professional devotion and emotional intelligence favorably impact the ability of internal auditors to detect fraud. Moreover, the results corroborate Davidson (1991),

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**Table 3. Evaluation of internal auditors**

<table>
<thead>
<tr>
<th>Part C Evaluation of internal auditors</th>
<th>Frequency (n = 100) (%)</th>
</tr>
</thead>
<tbody>
<tr>
<td><strong>Q20 – Internal auditors are professional</strong></td>
<td>Not at all</td>
</tr>
<tr>
<td></td>
<td>17</td>
</tr>
<tr>
<td></td>
<td>17%</td>
</tr>
<tr>
<td><strong>Q21 – Internal auditors have an in-depth understanding of the activities to be audited</strong></td>
<td>Not at all</td>
</tr>
<tr>
<td></td>
<td>44</td>
</tr>
<tr>
<td></td>
<td>44%</td>
</tr>
<tr>
<td><strong>Q22 – Internal auditors provide immediate solutions to correct problematic actions</strong></td>
<td>Not at all</td>
</tr>
<tr>
<td></td>
<td>17</td>
</tr>
<tr>
<td></td>
<td>17%</td>
</tr>
<tr>
<td><strong>Q23 – Internal auditors express their opinions objectively</strong></td>
<td>Not at all</td>
</tr>
<tr>
<td></td>
<td>24</td>
</tr>
<tr>
<td></td>
<td>24%</td>
</tr>
<tr>
<td><strong>Q24 – Internal auditors inspire confidence</strong></td>
<td>Not at all</td>
</tr>
<tr>
<td></td>
<td>13</td>
</tr>
<tr>
<td></td>
<td>13%</td>
</tr>
<tr>
<td><strong>Q25 – Internal auditors improve the ways clients operate by identifying risks and adding value</strong></td>
<td>Not at all</td>
</tr>
<tr>
<td></td>
<td>9</td>
</tr>
<tr>
<td></td>
<td>9%</td>
</tr>
<tr>
<td><strong>Q26 – Internal auditors have expertise in corrective actions</strong></td>
<td>Not at all</td>
</tr>
<tr>
<td></td>
<td>13</td>
</tr>
<tr>
<td></td>
<td>13%</td>
</tr>
</tbody>
</table>
who discovered that even auditors who believe they are proficient communicators must consciously work to evaluate, improve, and employ their skills. An understanding of contemporary communication ideas can be helpful to all auditors.

The literature and internal auditors’ codes are congruent with these results. Since internal audit involves everyone from the mailroom to the boardroom, internal auditors play a broad role in evaluating risk management. The responsibilities of the internal auditors range from monitoring and reporting on the effectiveness of management policy implementation at one level to evaluating the company’s culture and risk-management stance at another.

CONCLUSION

This study aims to determine how internal auditors could help SMEs become more competitive, considering that better risk management from strong internal controls helps avoid corporate scandals and past failures. The findings demonstrate that respondents ranging from 34% to 53% in part B of the questionnaire (the role of internal auditors) strongly agree that internal auditors play a positive role in Greek SMEs.

On the other hand, respondents agree a little with the positive evaluation of internal auditors in Greek SMEs, ranging from 31% to 34% in part C of the questionnaire (evaluation of internal auditors). The results also demonstrate the need for internal auditors to exhibit the highest standards of professionalism, have a comprehensive understanding of the tasks that must be monitored, provide timely corrections for any problematic behaviors, and, finally, present their conclusions objectively.

Internal auditors can improve SMEs’ success rate and competitiveness if the aforementioned requirements are met. This is especially important in a highly demanding and globalized environment where SMEs face financial constraints, low productivity, a lack of management skills, restricted access to technology and management, and onerous regulatory requirements.

AUTHOR CONTRIBUTIONS

Conceptualization: Stergios Galanis.
Data curation: Christos Konstantinidis.
Formal analysis: Stergios Galanis, Michail Pazarskis, Sofia Kourtesi.
Investigation: Christos Konstantinidis.
Methodology: Sofia Kourtesi.
Project administration: Michail Pazarskis, Sofia Kourtesi.
Resources: Christos Konstantinidis.
Supervision: Michail Pazarskis, Sofia Kourtesi.
Validation: Michail Pazarskis.
Visualization: Stergios Galanis.
Writing – original draft: Stergios Galanis, Christos Konstantinidis.
Writing – review & editing: Stergios Galanis, Michail Pazarskis, Sofia Kourtesi.
REFERENCES


