



## The role of IT capabilities and managerial support in advancing digital transformation and internal audit: a literature review

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### Abstract

*This literature review focuses on concepts related to the role of information technology (IT) capabilities and managerial support in the context of advancing digital transformation and improving internal audit in the institutional environment. Through the synthesis of relevant academic sources, it is investigated how IT capacities and strategic management support influence the organizational ability to adapt to digital innovations. Special emphasis is placed on the complex dynamics that shape the interactions between these factors and their impact on institutional responsibility and performance.*

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*The results of the literature review illustrate the key mechanisms that support the digital transformation process, including the integration of technological systems, the development of digital competencies, and the role of management in providing resources and support. Further, a deeper understanding of the complexity of these interactions serves as a basis for further research in the field of digital transformation management and internal audit in an institutional context.*

**Keywords:** *management support, IT competence, digital transformation, internal audit effectiveness, public accountability, organizational performance*

## **1. Introduction**

The digital transformation of institutions has become a crucial factor in enhancing organizational performance and accountability in the modern era. As organizations strive to adapt to rapidly evolving technological advancements, the role of IT capability and management support becomes increasingly significant (Verhoef et al., 2021). This literature review aims to explore the interconnected effects of IT capability and management support on digital transformation, and how these factors influence the effectiveness of internal auditing, institutional accountability, and overall performance. Digital transformation in the public sector is becoming increasingly important due to increasing demands for efficiency, transparency, and innovation in the management of public resources. The Corruption Perceptions Index for 2023 shows the decline of Bosnia and Herzegovina (CPI score: 35) in the fight against corruption (Transparency International, 2024). Within this context, internal audit, as a key function within organizations, plays an important role in ensuring integrity, efficiency, and accountability in the management of financial and operational processes (Lenz & Hahn, 2015). However, as the public sector evolves through the process of digital transformation, it is crucial to understand how this transformation affects the internal audit function, accountability in the management of public resources, and the ultimate performance of the organization.

In the context of this study, digital transformation refers to the integration of digital technology into all areas of an institution, fundamentally changing how it operates and delivers value to its stakeholders (Vial, 2019). IT capability is defined as the institution's ability to deploy and utilize

information technology resources effectively (Sambamurthy, Bharadwaj, & Grover, 2003). Management support encompasses the commitment and involvement of senior management in promoting and facilitating digital initiatives (García-Sánchez, Rodríguez-Domínguez, & Gallego-Álvarez, 2020).

This paper aims to explore literature, e.g. interplay between IT capability and management support as driving forces in digital transformation within institutions. This transformation, in turn, is expected to enhance the effectiveness of internal auditing processes, thereby improving institutional accountability. Ultimately, the increased accountability is anticipated to positively impact the overall performance of the institution.

By conducting a comprehensive literature review, this paper seeks to address the following research questions:

1. How do IT capability and management support contribute to the digital transformation of institutions?
2. In what ways does digital transformation affect the effectiveness of internal auditing?
3. What is the relationship between internal audit effectiveness, institutional accountability, and overall performance?

This review will systematically analyze existing studies on these topics, synthesizing findings to provide a coherent understanding of the relationships outlined in the proposed model. The insights gained from this review will inform the development of the theoretical framework for the PhD thesis, offering valuable implications for both academic research and practical applications in institutional management. The following sections will detail the methodology used for the literature review. The findings will then be presented and discussed about the research questions, followed by a conclusion that highlights the main insights and suggests directions for future research.

## **2. Methodology**

To conduct this literature review, a comprehensive search was performed across several academic and professional databases. The databases included EBSCO, HRČAK.HR, ResearchGate, Službeni glasnik BIH, ScienceDirect, Scopus, Web of Science, and Google Scholar.

These databases were chosen for their extensive coverage of scholarly articles, legal documents, and research papers relevant to the constructs under study (Xiao & Watson, 2019).

The search strategy involved using specific keywords and phrases related to IT capability, management support, digital transformation, internal audit effectiveness, institutional accountability, and overall performance. Boolean operators such as AND, OR, and NOT were employed to refine the search results. Filters were applied to limit the search to studies published within a certain timeframe and in the English or local language, ensuring the relevance and currency of the literature. Titles and abstracts were initially screened to identify potentially relevant studies, followed by a full-text review to confirm their eligibility. A standardized data extraction form was used to systematically gather key information from each selected study, including authorship, publication year, methodology, and major findings. The quality of the included studies was assessed using established criteria to ensure the reliability and validity of the findings. The data synthesis involved a narrative approach to identify common themes and patterns, facilitating a comprehensive understanding of the relationships between the constructs.

### **3. Results**

#### **3.1. Contribution of IT capability and management support to digital transformation**

Al Haderi (2014) during the implementation empirical study concluded that management support has a direct and significant influence on the development of IT capabilities organization with an emphasis on organizational culture. Sokhea and Sophea (2019) point out that management support has a powerful and direct influence on the acceptance of IT technologies (services) by employees in public companies. Also, Al-Omoush (2020) emphasizes that management support significant predictor of digital (IT) organizational capabilities. Zhen, Xie, and Dong (2021) concluded that management support significantly affects on development of their IT capabilities. Abuakel and Ibrahim (2023) suggested that support management has a significant influence on the development of IT capability organizations.

On the other hand, many authors have investigated the impact of management support on the success of digital transformation. Jonathan (2020) describes management support as a significant factor in the success of the digital transformation of organizations in the public sector. Garcia-

Ortega, Lopez-Navarro, and Galan-Cubillo (2021) point out that management support is a prerequisite for the implementation of the digital transformation process in 159 companies from the EU. Xanthopoulou (2021) during empirical research concluded that management support has a significant and positive effect on the acceptance of digital transformation in the public sector. Bhuvanij et al. (2023) concluded that management support has a significant impact on the level of digital transformation of public companies in Thailand.

Mittal (2020) emphasizes that IT (digital) capabilities significantly correlate and influence the level of digital transformation of organizations in the public sector. Proksch et al. (2021) came to the conclusion that the IT capabilities of the organization significantly affect its degree of digital transformation. Brunner, Gonzalez-Castane, and Ravesteijn (2021) suggest that the IT capability of organizations affects their degree of digital transformation. Barba-Sanchez et al. (2024) found out that the IT capabilities of the organization have a significant effect on their degree of digital transformation. Weritz et al. (2024) present clear empirical results indicating that IT capabilities represent a significant factor in the digital transformation process.

### **3.2. Impact of digital transformation on internal auditing effectiveness**

Henderson, Davis, and Lapke (2013) suggest that IT knowledge correlates positively with the effectiveness of internal auditors in the US. Alkebsi and Aziz (2017) indicate the existence of a significant positive relationship between the use of information technologies and the effectiveness of internal audits. Gikonvo and Mutiso (2020) identified the management of information systems as an important factor in the effectiveness of the internal audit of the public sector in Kenya.

Akinleye and Olainpekun (2022) concluded that IT capability affects the quality of internal audit in the case of public institutions in Nigeria. El Karim (2022) reached a statistically significant result indicating that the use of information technologies has a positive effect on the effectiveness of internal audit in the case of public institutions in Iraq. Alqudah et al. (2023) present empirical findings according to which IT capabilities influence the quality of internal audit. Also, Mujalli (2024) found that the quality of IT capabilities has a strong impact on internal audit effectiveness (including internal auditor satisfaction) in the public sector in Saudi Arabia.

Betti, Sarens, and Poncin (2021) emphasize that the digital transformation of organizations has a significant effect on the effectiveness of internal audit activities and practices in organizations

from the USA. Pizzi et al. (2021) during the analysis of the available literature in the subject area, concluded that digital transformation has a positive contribution in the context of improving the efficiency of internal audit in organizations. The results of empirical research obtained by Amr and Munther (2022) indicate that digital transformation has a significant impact on the quality of internal audit and financial reporting in organizations. Sanusi et al. (2023) reached results that indicate that digital transformation has a statistically significant effect on the effectiveness of internal audit in the public sector. Al-Taei and Flayyih (2023) came to results that indicate that digitization has a significant role in improving the effectiveness of internal audit in Iraqi public institutions. Leng and Zhang (2024) describe digital transformation as a prerequisite for improving the efficiency of internal audit of companies in China.

### **3.3. Relationship between internal audit effectiveness, institutional accountability, and overall performance**

Tumwebaze i others (2018) reached a statistically significant connection between internal audit functions and the responsibilities company. Jachi and Yona (2019) concluded that the function of internal audit has a significant influence on the degree of responsibilities of public institutions in Zimbabwe. The results of the empirical analysis indicate that there is a statistically significant relationship between internal audit and the responsibility of educational institutions in Portugal (Fonseca, Jorge, Nascimento, 2020). Msindwana and Ngwakwe (2022) concluded during empirical research that the effectiveness of internal audit significantly determines the degree of accountability of public institutions in South Africa. Lefebvre, Amran, and Mgamal (2023) point out that the effectiveness of internal audit (with an emphasis on independence) has a significant effect on the level of responsibility of organizations in Bulgaria.

In addition, a systematic review of the available literature in the subject area indicates a significant correlation between the onset of digitization and the responsibility of institutions in the public sector (Agostino, Saliterer, Steccolini, 2021). Mountasser and Abdellatif (2023) agree that the successful implementation of the digital transformation process has a positive impact on the accountability of the administration in the public sector. Latupeirissa et al. (2024) through a literature review concluded that digital transformation is a significant determinant of improving the accountability of institutions in the public sector.

Zimmer and others (2023) claim that digital transformation is a fundamental determinant in improving the accountability of institutions in the public sector. Omar and others (2024) indicate that digitization has a crucial role in the process of improving accountability in the public sector. Andriana, Pituringsih, and Surasni (2018) found that accountability has a positive impact on the performance of public organizations. Choi and Chun (2020) indicate that accountability has a significant impact on the performance of public institutions in South Korea. The results of a quantitative study clearly emphasize the positive and significant effect of responsibility on the performance of local communities (Jeriansyah, Mappanyukki, 2020). Harnovinsah et al. (2020) from local communities in Indonesia found that accountability has a significant impact on the performance of public institutions. Also, Sun (2024) thinks that responsibility has a positive impact on managerial performance in organizations.

#### **4. Conclusion**

This literature review aimed to explore the interconnected effects of IT capability and management support on digital transformation, and how these factors influence the effectiveness of internal auditing, institutional accountability, and overall performance. Previous research revealed the value of digital transformation which becomes an indispensable part of modern business strategy, and successful implementation on a large scale measures depends on the IT capabilities institution. Developed IT capabilities enable the collection, analysis, and interpretation of data in real time, which leads to faster and more accurate decision-making. In addition, advanced technologies improve communication and cooperation within the organization, which positively affects efficiency and productivity. All these advantages make IT capabilities a key factor for successful digital transformation. Without an adequate IT infrastructure, institutions face the risk of falling behind the competition (Verhoef et al., 2021).

Managerial support plays a key role in the digital transformation process, providing the necessary resources and motivation to employees (García-Sánchez et. al, 2020). Leaders who understand the values of digitization actively promote innovation and support the development of IT capabilities. This support is crucial for overcoming resistance to change and for the successful implementation of new technologies. Managerial support enables the creation of a strategic plan

that integrates digital transformation into all aspects of business. Without the active involvement of management, digital projects often do not achieve the expected results.

Internal auditing is becoming increasingly important in the digital environment, as it enables more detailed monitoring and evaluation of business processes. By using advanced IT tools, internal audit can more efficiently identify risks and propose measures for improvement (Lenz & Hahn, 2015). Digitization of audit processes increases transparency and accountability within the organization. In addition, automation of routine tasks frees auditors for more complex analysis and strategic planning. In this way, internal audit contributes to the improvement of the overall performance of the institution.

The combination of IT capabilities and managerial support results in significant improvements in the accountability and performance of institutions. More transparent processes and better access to information enable faster reactions to market changes and better management of resources (Vial, 2019). In addition, enhanced internal auditing helps identify risks, thereby increasing business security. Institutions that successfully integrate these elements become more competitive and agile. Investment in IT infrastructure and management support is therefore a strategic imperative for long-term success in the digital era.

Also, the performance of institutions is improved through the optimization of resources and the reduction of operating costs. Internal audit is gaining importance because, with the help of advanced IT tools, it can monitor and analyze processes in more detail and efficiently. Institutions that successfully integrate these elements can better respond to changes in the business environment and market demands. Finally, continuous management support and IT capacity development are key to the long-term success of digital transformation.

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## Sažetak

*Ovaj pregled literature fokusira se na koncepte koji se odnose na ulogu sposobnosti informacionih tehnologija (IT) i menadžerske podrške u kontekstu unapređenja digitalne transformacije i unapređenja interne revizije u institucionalnom okruženju. Kroz sintezu relevantnih akademskih izvora, istražuje se kako IT kapaciteti i podrška strateškog upravljanja utiču na organizacionu sposobnost prilagođavanja digitalnim inovacijama. Poseban naglasak stavljen je na složenu dinamiku koja oblikuje interakcije između ovih faktora i njihov uticaj na institucionalnu odgovornost i učinak. Rezultati pregleda literature ilustruju ključne mehanizme koji podržavaju proces digitalne transformacije, uključujući integraciju tehnoloških sistema, razvoj digitalnih kompetencija i ulogu menadžmenta u obezbeđivanju resursa i podrške. Nadalje, dublje razumijevanje složenosti ovih interakcija služi kao osnova za dalja istraživanja u oblasti upravljanja digitalnom transformacijom i interne revizije u institucionalnom kontekstu.*

**Ključne riječi:** *podrška menadžmenta, informatička kompetencija, digitalna transformacija, učinkovitost interne revizije, javna odgovornost, organizacijski učinak*