

ABSTRACT

The purpose of this research was to find out the key communication skills for the internal audit profession and the perception of internal auditors on their communication skills and capabilities. The respondents were five Thai internal auditors working in different organizations, and having various positions and years of experience in the internal audit profession. An interview sheet was used for data collection, and a qualitative content analysis was used for data analysis.

The findings showed that the respondents perceived their proficiency in communicating with another person as outstanding and good, but perceived their proficiency in communicating with two or more persons as good and fair. The favorable factors for their proficiency in communication are feedback taking, feedback giving, and empathy or consideration of the perceptions and related feelings of the receiver. In addition, the areas of communication capabilities which most of the respondents required improvements on were audit report writing skills, especially in terms of proposing recommendations; and they suggested the way to write the audit reports more clearly, more concisely, and more constructively by attending training courses, studying textbooks and working manuals, consulting supervisors or other audit team members, and surfing the internet to gain sufficient knowledge, skills, and capabilities about business administration, and working procedures of the department to be audited.

The results of this research study can be used as guidelines for improving internal auditors' skill sets to achieve sustainable success in their careers, and can be applied to develop indicators to assess performance of internal auditors within the organization. Moreover, continuing professional development programs for internal audit associations or institutions can be based on the contents of this study.