

CONTENTS

	PAGE
ABSTRACT	ii
ACKNOWLEDGMENTS	iii
CONTENTS.....	iv
CHAPTER	
1. INTRODUCTION	1
1.1 Background	1
1.2 Statement of the Problem.....	1
1.3 Objectives of the Study	2
1.4 Definitions of Terms	2
1.5 Scope of the Study	3
1.6 Significance of the Study	3
1.7 Organization of the Study	3
2. REVIEW OF LITERATURE	5
2.1 The Roles of an Internal Auditor	5
2.2 The Theoretical Aspects of Various Communication Skills.....	7
2.3 Effective Audit Communication Opportunities	10
2.3.1 Maximizing Job Satisfaction.....	10
2.3.2 Effective Communications.....	11
2.3.3 Conflict and Organization Change.....	13
2.4 Phases of Internal Audit Process.....	14
2.4.1 Preliminary Review.....	14
2.4.2 Fieldwork	15
2.4.3 Audit Report.....	16
2.4.4 Audit Follow-Up	17
2.5 Related Research Studies	17
3. METHODOLOGY	20
3.1 Subjects	20

3.2 Materials.....	20
3.3 Procedures.....	20
3.4 Data Analysis	21
4. RESULTS	22
4.1 Background of the Respondents	22
4.2 The Degree of Efficiency in Communication Skills.....	24
4.3 The Areas of Communication Capabilities for Improvements	30
4.4 The Suggestions to Improve the Communication Capabilities.....	32
5. CONCLUSIONS, DISCUSSION AND RECOMMENDATIONS.....	42
5.1 Summary of the Study.....	42
5.2 Summary of the Findings.....	43
5.3 Discussion	47
5.4 Conclusions.....	50
5.5 Recommendations for Further Research.....	51
REFERENCES	52
APPENDIX.....	53
Interview Sheet	53