

CHAPTER THREE

METHODOLOGY

This chapter describes: (1) the subjects, (2) the materials, (3) the procedures used in the collection and analysis of the data, and (4) the data analysis.

3.1 SUBJECTS

The subjects of this study are Thai internal auditors who work in Bangkok in different organizations varying in type and size, and have various positions and different years of experience in the internal audit profession. Due to time limitation, only five internal auditors, selected by purposive sampling technique, were studied.

3.2 MATERIALS

The materials used in this study consisted of documents and interview sheets. The documents include textbooks and other materials as follows:

3.2.1 Textbooks and other materials issued by the Institute of Internal Auditors and other internal audit professionals and associations

3.2.2 Research studies of the Institute of Internal Auditors Research Foundation

3.2.3 Surveys conducted by international business consulting firms.

3.2.4 Electronic books on internet and other on-line articles and journals

3.3 PROCEDURES

This section describes the procedures for this study.

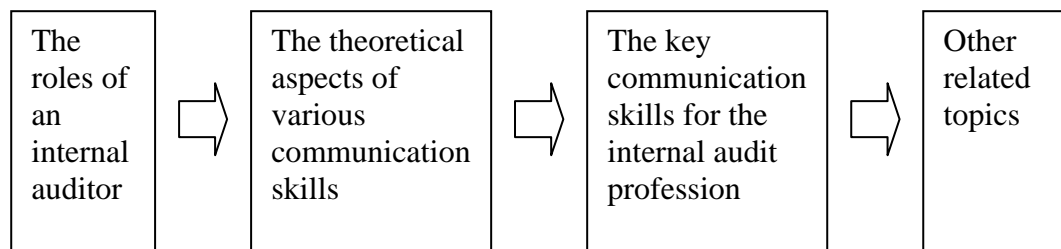
3.3.1 Research Design

The study began with the review of literatures related to the areas of study; the research questions and objectives were subsequently determined in order to delimit the scope of the study. A qualitative content analysis will be conducted on information obtained from the literature review. The methods used to examine and interpret information gained include summarizing content analysis, explicative content analysis, and structuring content analysis. The interview will be conducted to gain more in-depth and specific information from the internal auditors.

3.3.2 Data Collection

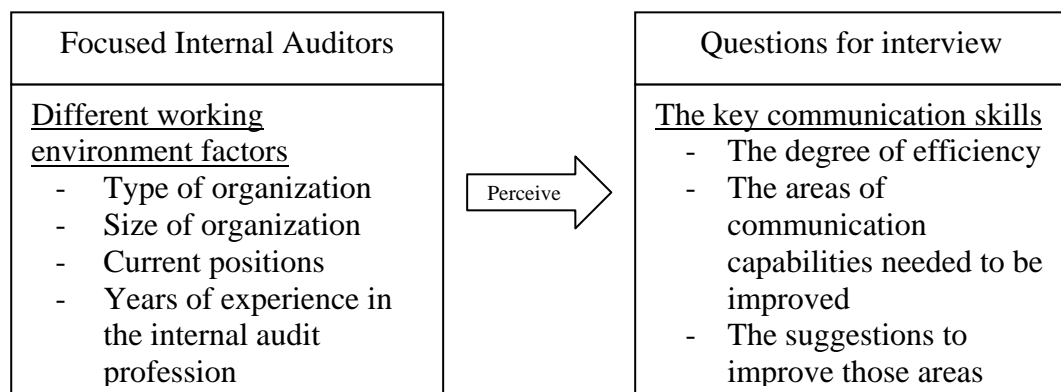
Theories and concepts relevant to the key communication skills for the internal audit profession, the roles of an internal auditor, the theoretical aspects of various communication skills, and other related topics, have been obtained from various sources. The areas of content analysis are shown in Figure 3.

Figure 3. The areas of content analysis.



In addition, in-depth interviews with internal auditors have been conducted using intentionally open-ended questions related to the research questions. The conceptual framework for conducting the interview session is shown in Figure 4.

Figure 4. The conceptual framework.



3.4 DATA ANALYSIS

The results are presented in table form. The summary of respondents' background is descriptive, and the summary of the perception of internal auditors on their communication skills and capabilities is narrative and focuses on the major point of view. Data analysis is based on the related theories and concepts.