

**INTERNAL AUDIT CREATIVITY STRATEGY AND FIRM PERFORMANCE**

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**ABSTRACT**

This paper aims to suggest of the relationship between internal audit creativity strategy and firm performance. Internal audit creativity strategy comes from two parts, including organization creativity and internal audit process. The components of internal audit creativity strategy are a compound of proactive internal audit planning orientation, new internal audit method implementation, technology-based internal audit practice concentration, integrative internal audit resource focus, and internal audit teamwork awareness. The consequences of internal audit creativity strategy comprise internal audit innovation, corporate practice efficiency, governance outcome, and risk management effectiveness. For the relationships among five dimensions of internal audit creativity strategy, its consequences can be explained by the resource-advantage theory. Future research is needed to collect data to increase the level of reliability for the literature review. Theoretical and managerial contributions are explicitly provided. A conclusion and suggestions and directions of the future research are included.

Keywords: *Internal Audit Creativity Strategy, Internal Audit Innovation, Corporate Practice Efficiency, Governance Outcome, Risk Management Effectiveness, Firm Performance, Change Awareness*