

INTERNAL AUDIT INTELLIGENCE AND FIRM SUCCESS: A CONCEPTUAL FRAMEWORK

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ABSTRACT

The objective of this study is to examine the effects of internal audit intelligence on firm success. Internal audit intelligence consists of best internal audit concept, internal audit knowledge well-roundedness, internal audit skepticism focus, internal audit ethics awareness, and internal audit excellence mindset. The relationships are among internal audit intelligence, best internal audit practice, internal audit planning effectiveness, internal audit review efficiency, internal audit quality, decision-making value, organizational goal achievement and firm success. Theory explains the relationships of five dimensions of internal audit intelligence on firm success. However, future research is needed to collect in-depth data so as to reflect the actual concept of internal audit proficiency of Thai-listed firms in Thailand. Likewise, future research is strongly recommended to collect data from a larger and/or comparative population, or from other auditing professions such as certified public accountants (CPAs), tax auditors (TAs), governmental auditors (GAs), and co-operative auditors (CAs) in Thailand, or elsewhere.

Keywords: Internal audit intelligence, best internal audit concept, internal audit knowledge well-roundedness, internal audit skepticism focus, internal audit ethics awareness, internal audit excellence mindset, best internal audit practice, internal audit planning effectiveness, internal audit review efficiency, internal audit quality, decision-making value, organizational goal achievement firm success