

**INTERNAL AUDIT LEARNING ORIENTATION AND BUSINESS GOAL ACHIEVEMENT SUSTAINABILITY:
AN EMPIRICAL EXAMINATION OF THAI-LISTED FIRMS**

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ABSTRACT

The objective of this study is to examine the relationships among five dimensions of internal audit learning orientation and business goal achievement sustainability of Thai-Listed firms. It also proves five dimensions of internal audit governance as continual professional learning, internal control learning, risk management learning, operational environment learning and technology learning. The model is tested using data collected from a mail survey of questionnaires to 134 internal auditors of Thai-Listed firms. The result indicates that some dimensions of internal audit governance are positively related to internal audit practices competency. Internal audit practices response has a significant relationship with financial information reliability, risk management appropriately and operational improvement. Moreover, financial information reliability, risk management appropriately and operational improvement are significant relationship with business goal achievement sustainability. Potential discussion with the research result is effectively implemented in the study. Theoretical and managerial contributions are explicitly provided. A conclusion, suggestions and directions for future research are also presented.

Keywords: *internal audit learning orientation, internal control learning, risk management learning, operational environment learning, technology learning*