

INTERNAL AUDIT KNOWLEDGE MANAGEMENT PROFICIENCY AND INTERNAL AUDIT SUCCESS: A CONCEPTUAL APPROACH

Napaporn Shupkulmongkol, Mahasarakham Business School, Mahasarakham University, Thailand
Phaprukbaramee Ussahawanitchakit, Mahasarakham Business School, Mahasarakham University, Thailand
Suparak Janjarasjit, Mahasarakham Business School, Mahasarakham University, Thailand

[dx.doi.org/10.18374/RBR-14-3.2](https://doi.org/10.18374/RBR-14-3.2)

ABSTRACT

The objective of this study is to examine the effects of internal audit knowledge management proficiency and internal audit success. Internal audit knowledge management proficiency consists of continuous internal audit knowledge exchange, internal audit knowledge sharing, internal audit knowledge transfer, internal audit knowledge storage, internal audit knowledge retrieving, and internal audit knowledge communication. In this study, the conceptual model indicates that internal audit knowledge exchange, internal audit knowledge sharing, internal audit knowledge transfer, internal audit knowledge storage, internal audit knowledge retrieving, internal audit, and knowledge communication were chosen as independent variables. Best internal audit practice, internal audit report efficiency, internal audit quality, and internal audit professionalism are mediating effects of internal audit knowledge management proficiency with internal audit success relationships. Also, the collaborative climate moderating effect of collaborative climate has influence on the relationships among each dimension of internal audit knowledge management proficiency, best internal audit practice, internal audit report efficiency, and internal audit quality. The contribution of this study increases the efficiency and capacity of the organization to compete and survive. Organizations are that have developed the ability to share knowledge with the learning of others. Within the organization and to apply knowledge to adapt to the work done to increase efficiency and improve organization.

Keywords: *Internal Audit Knowledge Management Proficiency, Internal Audit Knowledge Exchange, Internal Audit Knowledge Sharing, Internal Audit Knowledge Transfer, Internal Audit Knowledge Storage, Internal Audit Knowledge Retrieving, Internal Audit Knowledge Communication, Best Internal Audit Practice, Internal Audit Report Efficiency, Internal Audit Quality, Internal Audit Professionalism, Internal Audit Success, Collaborative Climate.*