

INTERNAL AUDIT EXCELLENCE ORIENTATION: A CONCEPTUAL FRAMEWORK

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ABSTRACT

The internal audit has continuously developed. Currently, the practice of internal audit departments has an internal audit function that is altered by focusing internal audit excellence orientation. Regulatory agencies and businesses believe that the performance of the internal audit practice focusing on excellence can create value for the internal audit and organization to achieve survival in the operation of the business. The literature reflects a developing framework for understanding the operation of the internal audit concept that occurs in the context of organization. This paper, presents a framework of internal audit excellence orientation. The author synthesizes extant knowledge on the foundation for future research by clarifying the construct's domain and creating an integrated framework, developing research propositions, and constructing an integrating framework that includes consequences of internal audit excellence orientation, which was written based on a literature review in the past. It includes presenting theories for the internal audit excellence orientation to use in organizations to the survival for the organization.

Keywords: *Internal Audit Excellence Orientation; Internal Audit Practice Quality; Risk Management Effectiveness; Fraud Error Detection Success; Operational Efficiency Outstanding; Business Excellence; Goal Achievement; Firm Survival; Ethics Climate; Internal Audit Experience*

1. INTRODUCTION

The internal audit has developed components for management, which occurs in both the public and private sector (Cohen et. al., 2002). The internal audit concept is the cornerstone of discipline in the internal audit. The internal audit concept is business philosophies manifestos, by which the business philosophy can be reflected in the activities and behavior of the organization. The entry into the management process is needed to ensure that operations of the internal audit are effective, and the practice corresponds to the standard cause for the quality of internal audit practice. In addition, internal audit is effective to help achieve operational goals of the organization's entry into the survival of the organization. The organizations that focuses to be one with internal audit, is an action that is consistent with the internal audit concept.

In the past, there has been a strong resurgence of scholars who have interest in entrepreneurs with internal audit concepts and implement. The internal audit is an activity with added-value. This is important for internal auditors to follow the standards for the professional practice of internal auditing that leading to the achievement of organizational efficiency and effectiveness (Al-Twajjry et al., 2003). However, although the current operation of the internal audit department will be accepted, and is believed to be an important tool in the management of the organization, creating value for effectiveness and efficiency is still a problem for the operation of the internal audit department by focusing on operations with efficiency, effectiveness, and full potential. Therefore, the operations development of internal audit department provides greater excellence to respond to operational efficiency and effectiveness. The effort of the research direction in recognition of internal audit excellence is an important component and explores the relationship between individuals and the effects of internal audit excellence orientation by reviewing the literature and past research. In addition, this research attempts to explain the importance of the internal audit as to excellence orientation and its consequences. The literature is not complete enough to answer the question of how and why these attributes are related to patterns of organizational context and/or situations. This study endeavors to promote interest by providing a foundation for the development of the internal audit.

The examine concept of internal audit are important for the operation of the organization. This paper aims to present a conceptual framework of internal audit excellence orientation, by creating a domain with clarity and impact from the practice of internal audit excellence orientation, and developing research propositions, which propositions are derived from the literature synthesis. The remainder of

