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THE COMMUNICATION GAP AND THE EFFECT OF SELF- PERCEPTION ON ASSESSMENT OF INTERNAL AUDITORS' COMMUNICATION SKILLS

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ABSTRACT. Organizations employing internal auditors indicate communication skills among the key auditor competencies that allow for improving audit efficiency and reputation. This study, carried out with the participation of Polish internal auditors, has shown that the auditors, in particular from the public sector, who felt frustrated or unappreciated tended to give a lower rating to the general degree of usefulness of communication, as well as to the level of their own skills in this regard. This assessment changes as job seniority grows. Improving communication skills and effectiveness of audit activities requires not only organized training but also measures to increase the comfort and satisfaction with work of internal auditors -especially those with less work experience.

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Introduction

According to Morreale et al. (2013), communicative competence contains three components: knowledge, which includes knowledge of the subject and how to communicate it; communication skills, which include procedural knowledge and ability to put it into action; and attitude and motivation, i.e., willingness and readiness to act. Measuring self-assessment is crucial in determining the willingness to communicate. Knowing how a given respondent assesses their communication competencies is essential, as many critical decisions rely on the self-assessment of one's competencies rather than the actual competencies (Allen, 2017; McCroskey and McCroskey 1988). Marcyński (2020) states that a high self-assessment of one's communication competencies may be essential for dealing with professional life and pursuing success.

1. Literature review

Recent empirical research suggests that communication competence is positively associated with motivation (Mikkelsen et al. 2015) and job satisfaction (Madlock, 2008). Williams et al. (1990) also recognize that a communication style is integral to communication skills. An individual communication pattern arises based on a combination of knowledge of the rules, the message itself, and the code required to convey contents. Personality, age, education, and experience, as well as one's goals, may influence the communication style (Williams and Spiro, 1985). The important role can have also skills in digital communications (Bilan et al., 2023; Jurczuk & Florea, 2022).

The measurement of communication competence depends on the assumed understanding (McCroskey & McCroskey, 1988). Literature dedicated to auditing issues reflects the differences in definitions of the concepts of communication competencies between those based on linguistic literature and the area of social communication. Since the beginning of the 21st century, the pertinent literature has indicated communication skills as necessary for the effective implementation of audit activities (He et al., 2019; Smith, 2005). The discussion on core competencies for internal auditors points to their significant role, considering them equivalent to skills. Bailey (2010) identifies a catalog of desirable competencies and personality traits for auditors. The author divides competencies into three major areas: general competencies, behavioral skills, and technical skills. General competencies consist of skills that are essential to perform specific tasks. The author identified five key competencies: (1) communication skills, (2) ability to identify and solve problems, (3) ongoing monitoring of changes in legislation and professional standards, (4) understanding of the nature of business, which helps to identify emerging issues related to risks and control systems, and (5) risk management, all considered in the context of the planning audits according to an entity's business operations. Finally, the author considers communication skills the highest-rated general competency and the third most crucial behavioral skill (Bailey, 2010).

For internal auditors, especially in managerial positions, mastering the skills of communication, public speaking, and relationship building is necessary to ensure effective collaboration between the entities involved in the audit process (Alleyne & Amaria, 2013; Bustos-Contell et al., 2022; Narkchai & Fadzil, 2017; Rose, 2015). The above skills must be

continuously developed and perfected (Przybylska, Rydzak & Trębecki, 2020; Protiviti, 2019; Witzany, 2018). In 2020, the Institute of Internal Auditors (IIA) presented an updated Internal Audit Competency Framework with four identified pillars of effective internal auditing: Professionalism, Performance, Environment and Leadership, and Communication (The IIA, 2020).

The criticality of effective internal communication allows the necessary information to reach those in charge of the decision-making processes (Tkalac et al. 2021). Nonetheless, current research has focused mainly on the identification of the overall level of importance of communication in the work of an internal auditor or investigated selected areas, such as the quality of internal auditors' communication with entities chosen (in this case – audit committees) (Compernelle, 2018; Turley & Zaman, 2007). Some important issues regarding the structure of the audit committee influencing its efficiency (Jerzemowska & Koyama, 2020) as well as the motivation factors (Dobrowolski et al., 2022) are highlighted essentially. Little research has been devoted to internal auditors' self-assessment of communication competency, including communication skills.

Salerno-Kochan (2006) points to characteristics of an auditor that hinder communication: excessive talkativeness, shyness, confrontational attitude, meticulousness, credulousness, or a tendency to preach and demonstrate authority. Such factors may affect the quality of the auditor's work, including communication skills and the desire to improve one's competence, which may include more than the auditor's personality traits. Previous empirical studies state that employees' feelings towards their workplace, such as a sense of boredom, burnout, frustration, lack of appreciation, excessive bureaucracy, and repetitiveness of tasks, maybe lead to passive forms of negative behavior towards the organization (Chan and Lai 2017; Cho et al. 2019), including emotional withdrawal. The employee loses interest in developing competencies that could improve productivity for the organization's benefit (Ninaus et al. 2021) and performs only the tasks strictly defined in the scope of duty (Macko, 2009).

Based on Morreale et al. (2013) and recommendations issued by professional organizations concerning the importance of communication skills in the profession of an internal audit, the existence of a communication competency gap was tentatively assumed, understood as the difference between the declared overall assessment of the usefulness of communication skills in the profession of an internal auditor and self-assessment of one's communication skills. Based on Williams et al. (1990), it was assumed that if the communication style, a component of communication skills, is susceptible to selected factors, these factors should also impact the overall self-assessment of one's communication skills. At the same time, based on the indications presented by Madlock (2008) that communication competence is positively associated with job satisfaction, it was assumed that such factors – for the purpose of this research - shall include not only gender, job seniority, position, or sector but also self-perception of the auditors' profession. Perception of the profession as boring, frustrating, repetitive, excessively bureaucratic, or underappreciated was considered a negative factor affecting auditors' communication approach. The previous discussion allows posing hypotheses. Regarding the attitude/motivation towards the overall usefulness of communication in the work of an auditor

- the overall assessment of the usefulness of communication skills in the profession of an internal auditor is very high and is independent of gender, position, job seniority, or sector of employment (H1);

Regarding the assessment of one's communication skills

- the assessment of own communication skills is correlated with and lower than the overall assessment of the usefulness of communication skills in the profession; in

addition, it depends on factors such as gender, position held, sector of employment, and job seniority in auditing (H2);

The association between assessing attitude/motivation and communication skills concerning job satisfaction in the audit profession.

- The overall assessment of the usefulness of communication skills in the profession of an internal auditor and the assessment of own communication skills depends on the internal auditor's perception of the profession (H3)

A search in databases such as Scopus and WoS on auditing concepts did not retrieve any study encompassing the third component of communication competencies, the auditors' knowledge about communication (cognitive knowledge). Therefore, the study excludes the component and poses a research question: What are the effects of communication skills self-perception on Polish internal auditors? The purpose of the study is to identify the effects of communication skills self-perception in Polish internal auditors. The research method is a survey with Polish internal auditors. The main expected implication is an evaluation of how communications skills and self-perception affect the professional performance of Polish internal auditors

The remaining sections of this paper are organized as follows. Section 2 describes the experiment and research method. Section 3 presents the results. Finally, Section 4 discusses the results and the conclusions drawn.

2. Methodological approach

Cone (1978) claims that the study of communicative competence can employ indirect methods, such as interviews and self-assessment, or direct methods, such as self-observation, playing a specific role. Frey et al. (1991) distinguish four basic research methods of communication phenomena: a) experiment, b) survey research providing quantitative data, c) content analysis, and d) ethnographic research. Gryffin (2003) states that research carried out through a questionnaire is sufficient to obtain correct data on knowledge, motivation, and self-assessment of communicative competencies.

The study tested the hypotheses with an e-questionnaire sent to the respondents and a link to the survey (Computer Assisted Web Interview – CAWI method). CAWI is the simplest method, which considers limitations related to the personal data protection of the respondents and allows them to avoid the potential risks associated with the COVID-19 pandemic. A link to the survey was generated with a request to send it, along with an invitation to participate, to internal auditors in Poland. There is no single, complete, and up-to-date source on the number of internal auditors in Poland.

Professional organizations sent the first invitation mailing – the Institute of Internal Auditors (IIA) in Poland, the ISACA Warsaw Association, the ISACA Katowice Association, The Association for Audit, Security and Control of Information Systems, the Polish Institute of Internal Control, and the Association of Certified Auditors and Internal Control Specialists. The research was also supported by the Ministry of Finance, which helped to disseminate information about the survey in the ministerial newsletter, as well as on its official website and other communication channels. An invitation to participate in the survey was also sent to internal auditors on the Ministry of Science and Higher Education mailing lists. The next stage included an invitation on social media (Facebook and LinkedIn) in groups and pages hosting internal auditors in Poland. In addition, based on a database of professionally active internal auditors, a dedicated mailing was sent out to postgraduate students in the internal audit.

The two-folded methodology ensures that the entire (or at least a significant part) population of auditors active in Poland received the invitation. Such method ensures internal and external validity of the findings, encompassing the phenomena in the entire context of the internal auditing industry in Poland. Owing to the kind of respondents, the findings point precisely to what was required (internal validity). Owing to the sampling method, the findings can be extended to the entire target population (external validity).

The questionnaire consisted of 15 questions as well as those related to demographic data such as gender, employment sector, position, and job seniority of the respondents. The number of items displayed depended on the answers provided by the respondents in the general and filter questions. Most of them were either closed or semi-open (with options). The average time required to complete the questionnaire was 18 minutes and 8 seconds, 3 minutes longer than expected. Due to the invitation via social media, it was impossible to identify how many potential respondents received the survey. The number of valid returns was 515.

An initial version of the questionnaire was reviewed by several internal auditors in the pretest phase (an invitation was sent individually to each person). After introducing modifications based on the testers' comments, the survey phase was launched on February 24. Due to the restrictions imposed after March 15 related to the COVID-19 outbreak, the deadline was extended by two weeks, i.e., until April 6. The total time for obtaining the research material was, therefore, six weeks. The SPSS statistical analysis package was used to process the data.

3. Conducting research and results

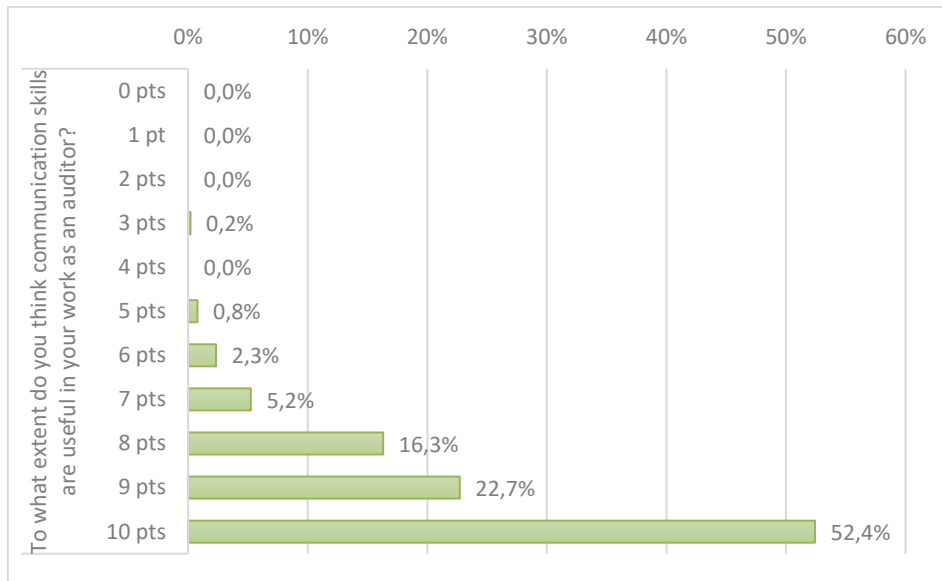
The number of respondents was 515. The job seniority ranged from less than a year to 35 years, with an average of 9.35 years and a standard deviation = of 6.10 years. The largest group was independent auditors, followed by audit team members. Over half of the respondents were employed in the public sector (central and local government) (*Table 1*).

Table 1. Characteristics of the respondents in terms of gender, job seniority, position and employment sector

Gender			Position		
Woman	308	59.8%	Audit team member	130	25.2%
Man	207	40.2%	Independent internal auditor	196	38.1%
Job seniority			Audit team manager	74	14.4%
Less than 1 year	13	2.5%	Other	115	22.3%
1-2 years	67	13.0%	Sector		
3-5 years	92	17.9%	Public sector	275	53.4%
6-10 years	125	24.3%	Private sector	218	42.3%
11-15 years	129	25.0%	Private and public sector	22	4.3%
16-20 years	76	14.8%			
Over 20 years	13	2.5%			

Source: *own data*

The first objective of the research was to verify the overall assessment of the usefulness of communication skills by an internal auditor and whether a such assessment is independent of gender, employment sector, position held, and job seniority (H1). The first question was related to the overall assessment of the usefulness of communication skills in the profession of an internal auditor. On a 10-point scale, the respondents rated it between 3 and 10 points; the average was 9.14, with a standard deviation of 1.13 points. Most respondents rated the usefulness of communication skills in the auditor's work at 10 points (*Graph. 1*).



Graph 1. Distribution of the overall assessment of the usefulness of communication skills in the profession of an internal auditor

Source: *own data*

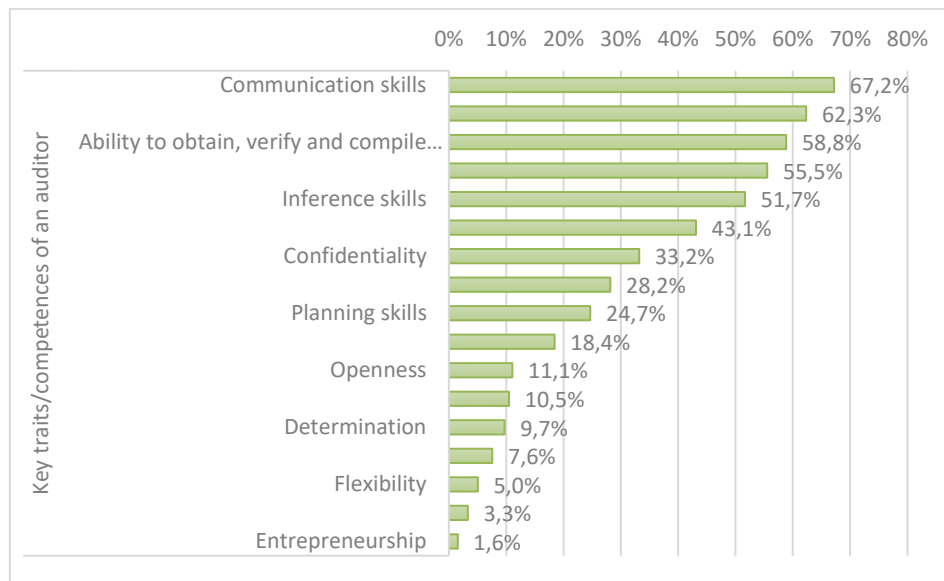
The Mann-Whitney U-test, Kruskal-Wallis H-test, and Kendall's tau analysis examined the correlation between the overall rating of the degree of usefulness of communication skills in the profession in question, and gender, employment sector, position, and job seniority. There is no correlation between the overall assessment of the usefulness of communication skills and job seniority, position, or employment sector. Gender is the only variable with a statistically significant impact on the overall assessment ($p < .001$). Female respondents were likelier to choose a high rate (*Table 2*).

Table 2. Correlation between the overall assessment of the usefulness of communication skills in the profession of an internal auditor and gender, employment sector, positions held, and job seniority

Variable	Test statistic	Test statistic value	p-value
Gender	Mann-Whitney U	4.433	0.000
Sector	Mann-Whitney U	0.66	0.512
Position	Kruskall-Wallis H	1.33	0.515
Job seniority	Kendall's τ	.017	0.624

Source: *own data*

The second question investigated the opinion of the internal auditors regarding the usefulness of communication skills compared to other traits or competencies. The respondents were asked to identify the five most important traits or competencies of an internal auditor from a list of 17 traits, among which were communication skills. Space was also left to complete the list with the auditors' suggestions. According to the respondents, the auditing profession's most important traits or competencies were communication skills, the ability to think in analytical and critical terms, the ability to obtain, verify and process specific information, and independence. The competencies and traits mentioned least frequently were entrepreneurship, knowledge of sampling techniques, and flexibility (*Graph 2*).



Graph 2. Ranking of responses regarding the most important traits of internal auditors
Source: *own data*

Subsequently, Pearson's χ^2 and Kendall's tau correlation analyzed correlations between internal auditors' most important traits or competencies (including communication skills) and gender, employment sector, position held, and job seniority. The analyses found no statistically significant correlation between gender or position and assessing the most important traits or competencies. The employment sector and job seniority showed statistically significant correlations with identifying communication skills among the top five traits or competencies.

Auditors working in the private sector were more likely to respond that communication skills, IT competencies, and risk management were helpful in the auditing profession. In contrast, those working in the public sector tended to identify reasoning skills and the ability to obtain, verify, and elaborate on specific information as more important in this respect (*Table 3*).

Table 3. Results of Pearson's χ^2 tests for the correlation between employment sector and the assessment of the most important traits, including communication skills, in the profession of an internal auditor

	Public sector	Private sector	$\chi^2(1)$	<i>p</i>	<i>V</i>
Analytical and critical thinking	178 (64.7%)	130 (59.6%)	1.35	.246	.05
Communication skills	175 (63.6%)	158 (72.5%)	4.34	.037	.09
IT competencies	13 (4.7%)	23 (10.6%)	6.09	.014	.11
Risk management	41 (14.9%)	47 (21.6%)	3.67	.055	.09
Entrepreneurship	4 (1.5%)	2 (0.9%)	0.29	.589	.02
Ethical conduct	120 (43.6%)	94 (43.1%)	0.01	.908	.01
Openness	28 (10.2%)	26 (11.9%)	0.38	.538	.03
Flexibility	14 (5.1%)	11 (5%)	0.00	.982	.00
Perseverance	30 (10.9%)	23 (10.6%)	0.02	.898	.01

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Determination	31 (11.3%)	18 (8.3%)	1.24	.266	.05
Independence	148 (53.8%)	126 (57.8%)	0.78	.377	.04
Inference skills	156 (56.7%)	102 (46.8%)	4.82	.028	.10
Planning skills	65 (23.6%)	58 (26.6%)	0.57	.449	.03
Ability to obtain, verify and elaborate on specific information	170 (61.8%)	116 (53.2%)	3.70	.054	.09
Knowledge of random sampling techniques	12 (4.4%)	4 (1.8%)	2.48	.116	.07
Confidentiality	81 (29.5%)	80 (36.7%)	2.90	.089	.08
Ability to prepare concise, clear reports	81 (29.5%)	58 (26.6%)	0.49	.485	.03

χ^2 - Chi-square statistic, p - statistical significance, V - Cramer's V strength of correlation

Source: *own data*

The analysis showed that auditors with more years of experience were more likely to respond that communication skills were among the most important in their profession $\tau = .08$; $p < .05$. The correlation between job seniority with the perception of the most important traits or competencies was also examined, separated by gender and employment sector. In the public sector, more years of experience was correlated with the perception of the usefulness of communication skills ($\tau = .13$; $p < .05$). Female auditors with more years of experience were more likely to consider functional communication skills ($\tau = .13$; $p < .05$). No such correlation was found in the male group (*Table 4*).

Table 4. Results of Kendall's tau analysis for the correlation between job seniority and the assessment of the most important traits, including communication skills, in the profession of an internal auditor

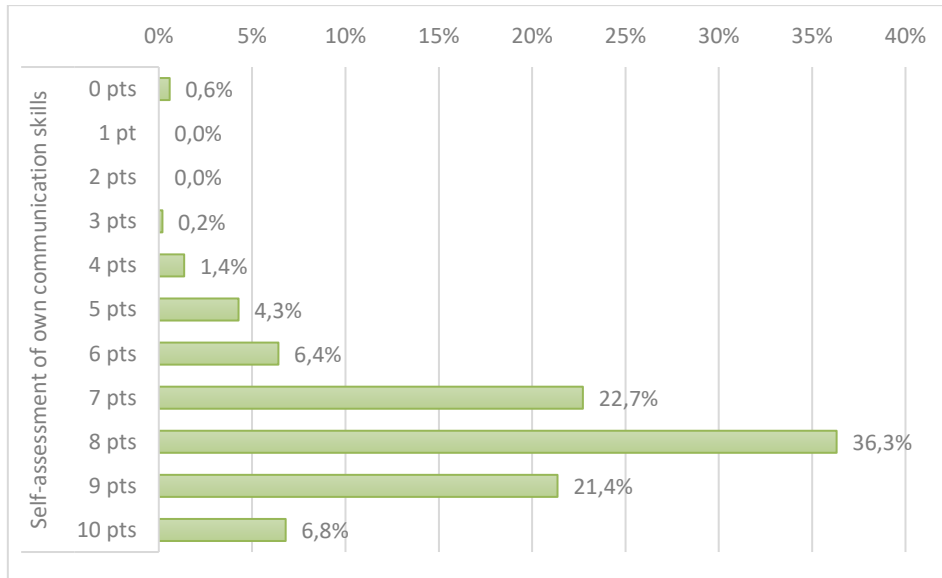
Job seniority	In total	Gender		Sector	
		Women	Men	Public sector	Private sector
Analytical and critical thinking	.09*	.12*	.04	.10	.05
Communication skills	.08*	.13**	.01	.13*	.03
IT competencies	.02	.00	.03	.05	.00
Risk management	-.06	-.10*	.00	-.09	-.04
Entrepreneurship	.01	.06	-.03	.04	-.05
Ethical conduct	-.06	-.09	-.04	-.14**	.03
Openness	.00	-.03	.03	.06	-.06
Flexibility	-.02	.03	-.08	.00	-.05
Perseverance	-.09*	-.04	-.15*	-.08	-.09
Determination	-.06	-.08	-.02	-.06	-.05
Independence	.01	.01	.01	-.05	.09
Inference skills	.06	.09	.01	.09	.04
Planning skills	-.02	.00	-.06	.01	-.07
Ability to obtain, verify and elaborate on specific information	-.03	-.04	-.01	-.01	-.05
Knowledge of random sampling techniques	-.01	-.10*	.16**	-.04	-.04
Confidentiality	-.04	-.04	-.01	-.07	.02
Ability to prepare concise, clear reports	.04	.03	.07	.07	.01

* $p < .05$

Source: *own data*

Another research objective was verifying how the respondents rated their communication skills. H2 states that the assessment of own communication skills is lower than the overall assessment of the usefulness of communication skills in the profession. The study also verified the dependency on factors such as gender, position held, sector of employment, and job seniority (H2).

First, the respondents rated their own communication skills on a 10-point scale (average = 7.76, standard deviation = 1.39). Most respondents rated their own communication skills at 8 points (Graph 3).



Graph 3. Self-assessment of own communication skills by internal auditors
Source: own data

Subsequently, a comparative analysis with the Wilcoxon test verified the correlation between one's own communication skills and the overall assessment of the usefulness of communication skills. Table 5 shows the results. With a $p < .001$, the difference between the overall assessment of the usefulness of communication skills and the self-assessment of one's own communication skills was statistically significant. The respondents tended to rate the usefulness of communication skills in the profession of an internal auditor very highly, while their own communication skills were slightly lower. The difference between these ratings was significant ($r = .67$).

Table 5. Results of the Wilcoxon test analysis, comparing the degree of overall assessment of the usefulness of communication skills with the auditors' self-assessment of their own communication skills

	Min	Max	M	SD	Me	Z	p	r
Overall degree of usefulness of communication skills in the profession of an internal auditor	3	10	9.14	1.13	10	15.21	.000	.67
Self-assessment of communication skills	0	10	7.76	1.39	8			

Min- minimum, Max- maximum, M- mean, SD- standard deviation, Me- median, Z- Wilcoxon statistic, p- level of statistical significance, r- effect size

Source: own data

The correlation between the auditors’ assessment of the degree of usefulness of communication skills in their profession and their own communication competence, calculated using Spearman’s rho correlation analysis, is positive ($\rho = .20$; $p < .001$), even if not too strong. Those respondents who rated the need for communication skills in the auditing profession higher also tended to rate their communication competence more highly.

It was also verified whether the assessment of own communication skills was influenced by gender, employment sector, position, and job seniority. In addition, the differences in the assessment of own communication competence and the overall assessment of the usefulness of communication skills in the profession of an internal auditor were examined. *Table 6* and *Graph 4* show the results employing the Mann-Whitney U test for gender.

Table 6. Results of Mann-Whitney U-test analyses, comparing the degree of overall assessment of the usefulness of communication skills in the auditing profession and self-assessment of the auditors’ own communication skills for men and women

	Women		Men		Z	p	r
	M	SD	M	SD			
Overall degree of usefulness of communication skills in the profession of an internal auditor	9.32	1.03	8.88	1.22	4.43	.000	.20
Self-assessment of communication skills	7.79	1.37	7.70	1.42	0.73	.465	.03
Differences in assessment	1.53	1.62	1.18	1.57	2.56	.011	.11

M- mean, SD- standard deviation, Z- Mann- Whitney U-statistic, p- level of statistical significance, r- effect size

Source: *own data*



Graph 4. Mean values of the degree of overall assessment of the usefulness of communication skills in the auditing profession and self-assessment of the auditors’ own communication skills for men and women

Source: *own data*

The Mann-Whitney U-test confirmed that gender significantly impacted the overall assessment of the usefulness of communication competence ($p < .001$). The test did not find differences between genders in the assessment of their own communication skills. Nonetheless, the difference between assessing the usefulness of communication skills in the auditing profession and assessing own communication skills varied according to gender (a more significant difference in this respect was observed for women).

Mann-Whitney U-test analyzed the level of assessment of the respondents' own communication competence and the overall assessment of the usefulness of communication skills for different employment sectors. The results were statistically insignificant ($p > .05$), which means that the public and private sector auditors rated both analyzed aspects similarly.

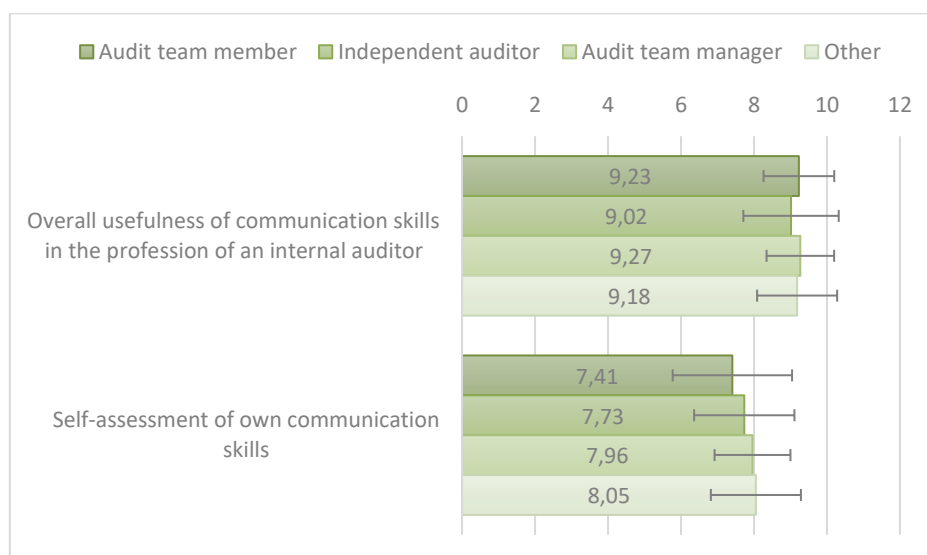
Kruskal-Wallis tested whether the position had an impact on the self-assessment of own communication skills (Table 7, Graph 5). The analyses showed that the position held was statistically significantly correlated with self-assessment of own communication skills ($p < .05$).

Table 7. Results of the Kruskal-Wallis test analyses, comparing the degree of overall assessment of the usefulness of communication skills in the auditing profession and the self-assessment of the auditors' own communication skills for different positions

		Overall degree of usefulness of communication skills in the profession of an internal auditor	Self-assessment of communication skills	Differences in assessment
Audit team member	<i>M</i>	9.23	7.41 ^a	1,82 ^{abc}
	<i>SD</i>	0.97	1.64	1.75
Independent auditor	<i>M</i>	9.02	7.73	1,28 ^b
	<i>SD</i>	1.31	1.37	1.60
Team management	<i>M</i>	9.27	7.96	1,31 ^c
	<i>SD</i>	0.93	1.04	1.19
Other	<i>M</i>	9.18	8.05 ^a	1,13 ^a
	<i>SD</i>	1.10	1.23	1.60
	χ^2	1.33	6.03	7.55
	<i>p</i>	.515	.049	.023
	η^2	.00	.01	.01

M- mean, SD- standard deviation, χ^2 - Kruskal- Wallis statistic, p- level of statistical significance, η^2 - effect size, a,b,c- statistically significant differences in post hoc tests

Source: *own data*



Graph 5. Mean values of the degree of overall assessment of the usefulness of communication skills in the auditing profession and the self-assessment of the auditors' own communication skills for different positions

Source: *own data*

A series of post hoc tests showed that the auditors working as audit team members rated their communication abilities lower than those in other positions. It was also found that the position held was statistically significantly correlated with the difference in the self-assessment of one's own communication competence and the assessment of the overall usefulness of communication skills in the auditing profession ($p < .05$). Furthermore, the difference between the assessment of the usefulness of communication skills in the job and the self-assessment of one's own competence tended to be greater for audit team members than for auditors employed in other positions.

Kendall's tau correlation analysis was used to examine the correlation between job seniority and self-assessment of own communication competence, as well as to determine the degree of difference between the latter with the overall assessment of the usefulness of communication skills in the auditing profession. The results showed (*Table 8*) that the auditors with a more extended employment history tended to rate their own communication skills higher ($\tau = .16$; $p < .001$) and that for this group, the difference between the self-assessment of their own communication competence and their assessment of the usefulness of those skills in the auditing profession was greater ($\tau = -.12$; $p < .01$).

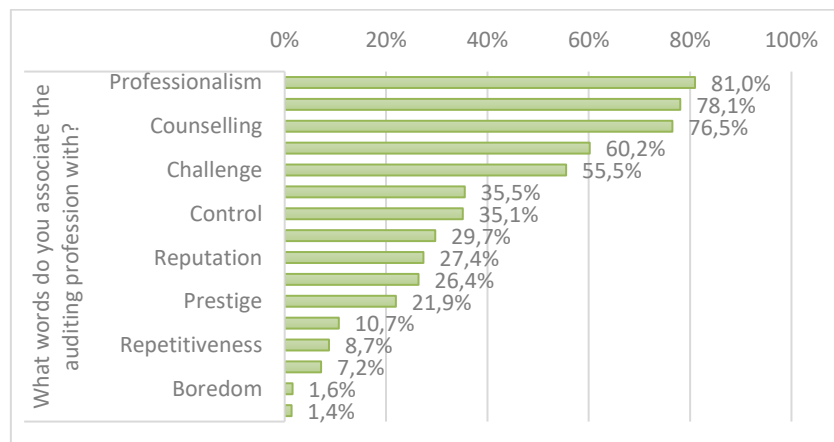
Table 8. Results of Kendall's tau correlation analyses for the correlation between job seniority, the overall assessment of the degree of usefulness of communication skills in the auditing profession and self-assessment of own communication skills

	Job seniority
Overall degree of usefulness of communication skills in the profession of an internal auditor	.017
Self-assessment of communication skills	.16***
Differences in assessment	-.12**

** $p < .01$; *** $p < .001$

Source: *own data*

An essential factor still not included in the research is the auditors' attitude concerning their profession (H3). To determine the perception of the profession of the participants of the survey, they were asked to indicate several words that they associate with their work. The most frequent words were professionalism, responsibility, and counseling. The least frequent responses were power, boredom, frustration, and bureaucracy (*Graph 6*).



Graph 6. Ranking of responses regarding words associated with the profession of an internal auditor

Source: *own data*

To determine whether the perception of the profession of an internal auditor is influenced by gender, employment sector, position, and job seniority, a series of analyses were performed using Pearson's χ^2 tests. Table 9 presents the correlations between the perception of the profession, gender, and employment sector. The analysis indicates that gender was statistically significantly correlated with the perception of the profession of an internal auditor regarding stress, power, challenge, control, bureaucracy, and reputation. Within the examined group, women were significantly more likely than men to respond that auditing was associated with stress, power, challenge, and bureaucracy. In turn, men were more likely than women to respond that they associate the profession with control and high prestige. The most significant differences between genders were observed for the association of the auditing profession with stress. Women were more likely than men to describe the job as stressful. The results also indicate that the correlation between the employment sector and the perception of the profession in question as prestigious and repetitive were on the border of statistical significance for such aspects of the job as control, professionalism, lack of appreciation, and counseling (Table 9). Auditors working in the public sector were more likely to assess their jobs regarding characteristics such as lack of appreciation and counseling than those working in the private sector. In contrast, those working in the private sector were likelier to link their jobs with prestige, repetitiveness, control, and professionalism. The most significant differences between auditors working in the public and private sectors were observed in the perception of the auditing profession to be related to control.

Table 9. Results of Pearson's χ^2 tests for the correlation between gender, employment sector and the perception of the profession of an internal auditor

	Gender					Sector					
	Women	Men	$\chi^2(1)$	<i>P</i>	<i>V</i>	Public sector	Private sector	$\chi^2(1)$	<i>p</i>	<i>V</i>	
Stress	112 (36.4%)	41 (19.8%)	16.25	.000	.18	Stress	88 (32.0%)	64 (29.4%)	0.40	.528	.03
Prestige	72 (23.4%)	41 (19.8%)	0.92	.337	.04	Prestige	52 (18.9%)	57 (26.1%)	3.70	.054	.09
Repeatability	21 (6.8%)	24 (11.6%)	3.54	.060	.08	Repeatability	18 (6.5%)	25 (11.5%)	3.70	.054	.09
Boredom	5 (1.6%)	3 (1.4%)	0.03	.876	.01	Boredom	5 (1.8%)	3 (1.4%)	0.15	.700	.02
Power	7 (2.3%)	0 (0%)	4.77	.029	.10	Power	5 (1.8%)	2 (0.9%)	0.71	.401	.04
Challenge	187 (60.7%)	99 (47.8%)	8.33	.004	.13	Challenge	147 (53.5%)	128 (58.7%)	1.37	.243	.05
Control	95 (30.8%)	86 (41.5%)	6.22	.013	.11	Control	73 (26.5%)	98 (45%)	18.19	.000	.19
Responsibility	245 (79.5%)	157 (75.8%)	0.99	.320	.04	Responsibility	210 (76.4%)	177 (81.2%)	1.68	.195	.06
Professionalism	243 (78.9%)	174 (84.1%)	2.14	.143	.06	Professionalism	213 (77.5%)	186 (85.3%)	4.88	.027	.10
Lack of appreciation	88 (28.6%)	48 (23.2%)	1.85	.174	.06	Lack of appreciation	86 (31.3%)	44 (20.2%)	7.70	.006	.12
Frustration	26 (8.4%)	11 (5.3%)	1.82	.178	.06	Frustration	22 (8%)	15 (6.9%)	0.22	.639	.02
Support	179 (58.1%)	131 (63.3%)	1.38	.240	.05	Support	167 (60.7%)	128 (58.7%)	0.21	.651	.02
Consulting	232 (75.3%)	162 (78.3%)	0.59	.441	.03	Consulting	219 (79.6%)	154 (70.6%)	5.34	.021	.10
Authority	105	78	0.70	.404	.04	Authority	87	84	2.55	.110	.07

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	(34.1%)	(37.7%)				(31.6%)	(38.5%)				
Bureaucracy	40	15	4.28	.039	.09	Bureaucracy	35	18	2.53	.112	.07
	(13%)	(7.2%)					(12.7%)	(8.3%)			
Reputation	70	71	8.34	.004	.13	Reputation	67	63	1.29	.256	.05
	(22.7%)	(34.3%)					(24.4%)	(28.9%)			

χ^2 - Chi-square statistic, p - statistical significance, V- Cramer's V strength of correlation

Source: *own data*

It was also verified whether the perception of the auditing profession was related to the type of position. A Pearson's χ^2 test analysis was performed (*Table 10*).

Table 10. Results of Pearson's χ^2 tests for the correlation between position and perception of the profession of an internal auditor

	Audit team member	Independent auditor	Team manager	Other	$\chi^2(3)$	p	V
Stress	44 (33.8%)	57 (29.1%)	26 (35.1%)	26 (22.6%)	4.92	.178	.10
Prestige	27 (20.8%)	38 (19.4%)	21 (28.4%)	27 (23.5%)	2.80	.424	.07
Repeatability	13 (10%)	21 (10.7%)	4 (5.4%)	7 (6.1%)	3.26	.353	.08
Boredom	4 (3.1%)	4 (2%)	0 (0%)	0 (0%)	5.26	.154	.10
Power	1 (0.8%)	2 (1%)	1 (1.4%)	3 (2.6%)	1.84	.605	.06
Challenge	80 (61.5%)	102 (52%)	43 (58.1%)	61 (53%)	3.35	.340	.08
Control	53 (40.8%)	63 (32.1%)	19 (25.7%)	46 (40%)	6.68	.083	.11
Responsibility	106 (81.5%)	138 (70.4%)	67 (90.5%)	91 (79.1%)	14.43	.002	.17
Professionalism	108 (83.1%)	147 (75%)	61 (82.4%)	101 (87.8%)	8.52	.036	.13
Lack of appreciation	31 (23.8%)	57 (29.1%)	19 (25.7%)	29 (25.2%)	1.26	.738	.05
Frustration	9 (6.9%)	14 (7.1%)	6 (8.1%)	8 (7%)	0.12	.990	.02
Support	82 (63.1%)	120 (61.2%)	50 (67.6%)	58 (50.4%)	6.79	.079	.11
Consulting	99 (76.2%)	154 (78.6%)	58 (78.4%)	83 (72.2%)	1.82	.611	.06
Authority	42 (32.3%)	65 (33.2%)	31 (41.9%)	45 (39.1%)	3.03	.388	.08
Bureaucracy	16 (12.3%)	24 (12.2%)	6 (8.1%)	9 (7.8%)	2.36	.501	.07
Reputation	35 (26.9%)	38 (19.4%)	26 (35.1%)	42 (36.5%)	13.38	.004	.16

χ^2 - Chi-square statistic, p - statistical significance, V- Cramer's V strength of correlation

Source: *own data*

The results indicate that the position was statistically significantly correlated with the perception of the auditing profession in terms of responsibility, professionalism, and reputation. Team managers were more likely than independent auditors and people in other positions to identify responsibility as an attribute of the auditing profession. Association of professionalism with the profession in question was, in turn, more often made by those in positions other than

independent auditors. Similarly, independent auditors were less likely to indicate prestige as an attribute of the auditing profession compared to team managers and individuals in other positions.

Kendall's tau correlation analysis demonstrated that job seniority is statistically significantly correlated with the perception that the profession is undervalued (lack of appreciation) (*Table 11*).

Table 11. Results of Kendall's tau correlation analysis for the correlation between job seniority and the perception of the profession of an internal auditor

Job seniority	In total	Gender		Sector	
		Women	Men	Public sector	Private sector
Stress	.05	.14**	-.12*	.03	.06
Prestige	-.03	-.02	-.04	-.04	.01
Repeatability	.01	.03	-.02	.03	.01
Boredom	-.06	-.03	-.09	-.05	-.09
Power	.01	.01	.	.03	-.04
Challenge	.01	.10*	-.12*	.01	.05
Control	-.06	-.10*	-.01	-.09	-.02
Responsibility	-.02	.06	-.13*	-.03	.02
Professionalism	.04	.07	.00	.10	.00
Lack of appreciation	.10**	.07	.15**	.08	.12*
Frustration	.05	.06	.01	.06	.03
Support	.03	.05	.00	.03	.03
Consulting	.06	.03	.09	.06	.03
Authority	.02	.04	.00	.07	.00
Bureaucracy	.01	.04	-.04	.01	.00
Reputation	.04	.01	.06	.02	.05

** $p < .01$

Source: *own data*

The association of the auditing profession with stress and challenges was more frequently observed in women with more years of experience in the job. Men with more years of experience in the field were less likely to associate the auditing profession with responsibility and more likely to associate it with a lack of appreciation. Regarding differences between employment sectors, private sector auditors with more years of experience were more likely to indicate a lack of appreciation as a feature of the profession.

A series of Kendall tau correlation analyses were conducted to test the hypothesis of a correlation between the overall assessment of the usefulness of communication skills in the internal auditor's profession, the self-assessment of one's own communication skills, and the auditors' perception of their profession. The results are presented in the *Table 12*.

Table 12. Results of Kendall's tau correlation analyses for the correlation between the assessment of the degree of usefulness of communication skills in the auditing job with the perception of the profession of an internal auditor

Perception of the profession of an internal auditor	Overall degree of usefulness of communication skills in the profession of an internal auditor	Self-assessment of communication skills
Stress	.09*	-.10*
Prestige	.06	.04
Repeatability	-.03	-.04
Boredom	-.07	-.02
Power	-.01	-.04
Challenge	.04	-.07
Control	-.10*	-.03
Responsibility	.09*	.02
Professionalism	.11*	.14***
Lack of appreciation	-.10*	-.03
Frustration	-.07	-.10*
Support	.00	.07
Consulting	.03	.10*
Authority	.05	.07
Bureaucracy	.01	-.06
Reputation	-.01	-.05

* $p < .05$; ** $p < .01$; *** $p < .001$

Source: *own data*

The auditors who rated the overall usefulness of communication skills in their job higher were likelier to associate their profession with stress, responsibility, and professionalism and less often with control and lack of appreciation. In turn, the auditors who rated their communication competence highly were likelier to associate words such as professionalism and counseling with their profession and less likely to mention stress and frustration in this respect.

Conclusion

The analysis and literature review conducted for this research allowed posing the hypothesis that the overall assessment of the usefulness of communication skills in the auditing profession is very high and independent of the position, job seniority, and employment sector. However, the hypothesis was supplemented by additional variables of the auditors' gender (H1) and perceptions of their own profession (H3). Regarding the overall assessment of the usefulness of communication skills in the profession in question, it was assumed necessary to examine the issue in terms of the importance attached to these skills by the auditors and other traits and competencies they consider desirable in the auditing profession.

The existence of a communication competency gap was assumed, formulated in hypothesis (H2), which holds that although the overall assessment of the usefulness of communication skills in the profession of an internal auditor would be very high, the assessment of the auditors' own skills in this regard would be noticeably lower. At the same time, it was assumed that, unlike the overall assessment of the usefulness of communication skills, self-assessment of internal auditors' communication skills depends on factors such as gender, position held, sector of employment, and job seniority in auditing.

In both the self-assessment of own skills and the assessment of the overall usefulness of communication skills, it was assumed that there was a correlation between the above-mentioned aspects and the perception of the auditing profession in general (H3).

Analysis of the research results only partly confirmed hypothesis H1 which deals with the independence of the overall assessment of the usefulness of communication skills from any factors. While the independence of the overall assessment of the usefulness of communication skills from variables related to the profession, such as job seniority, position held, or employment sector, was confirmed, the research revealed the existence of a correlation with the sex of the auditors. Female respondents were more likely than male respondents to rate the overall usefulness of communication skills in the auditing profession higher.

After examining the importance that auditors attribute to communication skills, but concerning other desirable traits and competencies, no correlation between the assessment and the position of the auditors was observed, but such a correlation was observed concerning job seniority, employment sector, and – indirectly – to sex. Auditors with a more extended employment history (mainly women) were more likely to respond that communication skills were among the most important qualities in the work of an internal auditor. It was found that the employment sector also correlates with the identification of communication skills as one of the five most important traits/competencies of an internal auditor. Interestingly, auditors with a more extended employment history in the public sector are more likely to highly rate communication skills' importance.

The analysis of the overall assessment of the usefulness of communication skills in the profession of an internal auditor, in comparison with the assessment of one's own skills in this regard, allowed to confirm the existence of a communication competency gap. The auditors who rated the overall usefulness of communication skills in their profession relatively highly also rated their own communication competence highly. The difference between the two was statistically significant and indicated a slightly lower rating of own skills. As regards the position and job seniority in the auditing profession, no correlation was found with the self-assessment of the auditors' skills. It was shown that the longer the employment history, the higher the rating of own skills (with a more or less constant rating over time of the overall usefulness of communication skills in the profession of an internal auditor). The auditors employed as audit team members tended to rate their communication skills lower, which may signal risks arising from poorer information flow within the audit teams.

The hypothesis of a correlation between the internal auditors' perception of their profession and their assessment of the overall usefulness of communication skills and their skills was also confirmed. The respondents who felt frustrated or unappreciated tended to give a lower rating to the general degree of usefulness of communication skills in the profession of an internal auditor and the level of their own skills in this regard. Respondents who viewed their profession in terms of professionalism and responsibility were likelier to indicate the high usefulness of communication skills in the auditing job.

Research on the impact of communication skills on the quality of internal auditing should include more than just the identification and analysis of positive features desirable in the work of an internal auditor. The focus to optimize internal auditors' work should be not only on positive and desirable characteristics but also on negative ones, as well as on auditors' self-perception of characteristics and competencies. Further research should also consider assessing internal auditors' communication quality by auditees and the recipients of their services.

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