Chapter 2
Communication Competencies of the auditor

2.1. Effective and correct communication

The terms *mutual understanding* and *communication* for the purposes of this chapter will be considered interchangeable as indicated in chapter 1. The issues of interpersonal communication interested psychologists, especially in the humanities, as early the 1960s. Particular attention was paid to the relationship between people's communication and the possibility of satisfying important needs (closeness, belonging, security etc.), but also in terms of managerial efficiency. It was then recognized that communication is one of the most important social skills that can and should be developed and improved. Communication (from Latin *communicatio* – conversation, exchange, connectivity) is the process by which people share meanings through symbolic (sounds, letters, words) information (messages). The simplest model of communication consists of transmission of a message (verbal or non-verbal) by the sender and the receiving of the message by the recipient. This model was initiated by Claude Shannon and Warren Weaver [1949], which is discussed in the first chapter of this monograph.

Communication can be one-way, when the sender transmits the information without waiting for the recipient's confirmation, or two-way, when the sender obtains confirmation of the transmitted information, for example in the form of questions. Effective communication occurs when the recipient understands the message as the sender intended to convey it. In effective communication, the sender's information reflects his/her intention, and the recipient's interpretation coincides with the sender's intentions. Communication is influenced by needs, expectations, attitudes, but also the reactions the sender evoked in their interlocutor [Trębecki, 2020].

Filip Sadler pointed out that the key factor influencing attitudes towards communication processes and systems is organizational culture, which represents silent norms, shared values, beliefs and everyday practices [Sadler, 1988]. They shape patterns and features of interactions between employees at various hierarchical levels [Trębecki, 2016].

Spitzberg divides communication competencies into two categories: effective and correct communication [Spitzberg, 2000]. In this way, it refers to two features of communication, which on the one hand is the transmission of information, and on the other hand, establishing or maintaining a relationship. Effective communication is one in which information is transferred. Correct communication, on the other hand, improves the relationship between the parties involved in the communication process [Wiemann et al., 1997]. Both features occur simultaneously, although the purpose of communication and its form may change the proportions of both elements. Inadequate effectiveness causes discomfort in one of the parties of communication, leading to reluctance, which in turn may strongly influence the tendency to communicate, and even change the perception of the information obtained. In turn, the mere correctness without effectiveness results in communication boiling down to maintaining the relationship, bringing no specific effect and leading to the frustration of the sender.

Adler, Rosenfeld and Proctor point out that there is no one universal correct way to communicate. The adopted methods of communication are a derivative of the personality of the communicating persons (introverts tend to be effective, extroverts emphasize the relational aspect), the context of communication (business, private, official, unofficial) and the cultural context [Adler, Rosenfeld and Proctor, 2016]. Perceiving certain behaviors in the process of communication depends, among other things, on the cultural context. Such elements of effectiveness as revealing one's views, expressing them clearly, directness and straightforwardness will be appreciated in Western culture, especially in the Unites States. In Latin cultures, and especially for the inhabitants of the Middle and Far East, such behavior will be treated as aggressive, indelicate. In turn, the use of allusions, characteristic of Asia, and paying attention to the feelings of the other person referring to the relational character, will be treated in Western culture as confusing, illegible, introducing unnecessary chaos and an excess of redundant information [Kim et al., 1989].

Collier found that differences may exist even within the same cultural circle. Analyzing the American society, she proved that Americans of European descent value respect for individuality, Latin Americans for mutual support, African-Americans for respect and acceptance, and Asian Americans for gentleness [Collier, 1996]. In communication, therefore, flexibility is a desirable feature, treated as a tendency to understand and adapt to the way of communicating of another person. Although Ruben claims that

there are communication skills that can be treated as universal [Ruben, 1989], in most cases they are very differentiated.

With such individually and culturally diverse approaches, it is difficult to speak of a single, universal code that defines communication competencies. Rather, we can discuss degrees or areas of competence. Proctor, Rosenfeld and Adler identified 7 areas of competent communication:

- a wide range of communication possibilities,
- adaptive abilities consisting of quick selection of the appropriate communication methods,
- the ability to behave, consisting of the readiness to change the adopted method of communication depending on the development of the situation,
- involvement,
- empathy,
- cognitive complexity,
- self-observation.

A wide repertoire of communication possibilities allows for great communication flexibility, not limited to one, mastered, method of communication. For example, a president who knows only a directive, commanding mode of communication will be reluctantly seen and hardly understood in a democratic organization such as a parents' council at school. It seems that in the work of an internal auditor this area of competent communication is of particular importance [Endaya and Hanefah, 2016]. When performing the profession of an internal auditor, one should be aware that the process of communication between the internal auditor and the audited will be different than with the management of the organization where the audit is conducted. In each case, different ways and means of communication will be used.

Adaptability means the ability to quickly select the appropriate communication method for a specific situation. A correctly chosen method will be judged by the participants of communication as appropriate, if it contributes to the fact that the communication will be effective and correct [Hample and Dallinger, 2002]. Another area of competent communication is the ability to behave, consisting of the readiness to change the adopted method of communication depending on the development of the situation. The authors highlight the enormous role of experience in acquiring this feature of competent communication. In the work of an internal auditor, this skill is important

both at the stage of conducting audit work and when communicating the audit results. Depending on the type of conclusions and post-audit recommendations and the scale of detected irregularities, the internal auditor will have to select appropriate methods of communication.

Commitment is most often seen through the prism of relationship in communication. It shows readiness and willingness to communicate. Knapp and Vangelisti point to three dimensions of commitment:

1) commitment to a relationship with another person,

2) commitment to the topic of conversation and

3) commitment to achieving a fair benefit from communicating.

This theory is again reflected in the assumption of communication as a game of two elements: the merits and relations [Knapp and Vangelisti, 2006].

Empathy is a trait that enables quicker understanding of the other communication participant by considering their situation and motives. The key to the developing this trait is not only experience and knowledge, but also the ability to listen, which allows us to promptly develop a correct view of the interlocutor's situation, thus increasing the possibilities of competent communication. Mark Redmond considers empathy to be the fundamental dimension of interpersonal and communication competencies. According to him, empathy improves understanding of other people and the ability to predict what they will do. Understanding and anticipation make empathy a possible tool for persuasion, compliance, relationship development, and counseling [Redmond 1989].

Cognitive complexity is a trait that allows for multi-dimensional perception of the ongoing communication process. It is the ability to interpret communication taking into account a very broad spectrum influencing what and how something is communicated. Due to cognitive complexity, during conversation we analyze not only the interlocutor's words, but also their facial expressions, gestures, behaviors, social position, current situation, and relationships with other people. This way, we build a set of elements that allow us to conclude the consequences of communication or the possible goals that the interlocutor will pursue more broadly. The ability to interpret differently leads to conversational sensitivity and increases the chances of effective communication [Kline and Chatani, 2001].

The last area of competent communication is self-observation. It is the ability of insightful introspection, allowing for deeper reflection of one's own communication,

which in turn leads to its modification in accordance with the assumed goals. This affects the effectiveness of communication. When researching leaders, Kolb found that people with a high degree of self-control respond better to other people's instructions and adjust their self-presentations to their recipients. Thus, achieving their communication goals faster and gaining a high appraisal from their environment [Kolb, 1998].

Authors describing the above features pay attention to their appropriate proportions. An excess of certain features may have negative consequences for communication skills, as well as a deficit. For example, a person with too high a level of empathy will achieve the relational effect more efficiently, but it will certainly be more difficult for them to achieve high communication efficiency measured by the degree of achieving substantive goals.

According to research, auditors often underestimate the importance of communication skills. The research on the nature and significance of two behavioral factors, conducted by Grim's team:

- the working relationship between the client and the auditor and
- the auditor's availability, showed differences in the perception of communication.

The research used both online questionnaires and semi-structured interviews with 124 auditors and 74 companies from Malta. Both auditors and clients emphasized the importance of a solid relationship, including elements such as mutual trust, objectivity and auditor competence. Particular importance was attached to the relationship with the audit manager (according to clients) and the audit partner (according to the auditors). Both sides also attached great importance to the availability of auditors. The most important finding is that auditors are more focused on adhering to professional standards while assigning less weight to other attributes apparently more valued by clients, such as personality, including communication skills [Baldacchino et al., 2017].

2.2. Verbal and non-verbal communication

Oral communication, also known as verbal, is the most appreciated communication skill in the history of mankind [Harrari, 2018]. According to most studies, it is precisely what determines managerial success. Oral communication also takes up most of the manager's job. Receiving directions and guidelines, reporting, delegating tasks,

evaluating – all these elements are done through verbal communication. In the case of internal auditors, the specificity of verbal communication may result from the characteristics of the role in which the auditor is located, which in turn results from a given phase of the audit process.

Here we can discuss two forms of communication. Passive, in which the goal is to obtain information, and the tool is listening, and active, in which the purpose is to convey information, and the tool is speech.

In the case of the first form – obtaining information, the passive side of auditing communication should be appreciated. Contrary to appearances, the ability to listen, combined with the ability to persuade others to share information, can play an extremely important role in the work of an internal auditor, significantly increasing the efficiency and effectiveness of the process of obtaining information necessary in the audit process.

The way of communicating plays an important role in obtaining information. Aaron Saiewitz and Thomas Kid were investigating the impact of the communication channel and the professional tone of the internal auditor on customer responses during the audit. In their experiment, it was checked whether the form in which the inquiries are sent by the internal auditor affects the client's responses and whether these responses may be affected by the professionalism (seriousness) of the auditor's tone of voice. In the experiment experienced (though not aware of their participation) business specialists responded to the auditor's request regarding a potential accounting correction. Researchers differentiated the communication mode of the request (email, audio , or visual) and the professional tone of the communication (more or less formal), and then measured the extent to which participants disclosed information that showed poor accounting performance of the auditee. Research results show that if the auditor requests information via e-mail, the client's responses tend to be more biased compared to the information that can be obtained through an audio inquiry (telephone) or visual form (face-to-face conversation). Moreover, it turns out that clients react in a more biased way when the query is formulated in a less professional manner than when the voice is serious, in a more authoritative tone [Saiewitz and Kida, 2018].

The second form of communication is active communication to convey information. It is used especially in generating feedback, delivering reports, sharing conclusions, suggestions or comments.

Competencies in verbal communication can be divided into physiological, technical, and rhetorical.

Physiological, in part, remain independent of the communicator, although they are his/hers natural resource. This group includes the tone and timbre of the voice, its pitch and inflection. It has been proven that people with high-pitched voices are often perceived as more emotional, less in control. Such persons must recognize whether what they are communicating is receiving the appropriate attention. People with low voices, especially in the case of men, are perceived as concrete, matter-of-fact assertive people. A low voice is interpreted as an indicator of a personality with strong self-control and leadership abilities. The sound and pitch of the voice is a feature that can be shaped to a limited extent, although thanks to the use of appropriate techniques it is possible to achieve the goal despite unfavorable natural conditions.

The second group of competencies in verbal communication are those resulting from the technical competencies related to the use of one's speech apparatus. These competencies include, above all, the ability to efficiently modulate the voice, express oneself in a manner consistent with the principles of phonetic rules, and to speak loudly and clearly. Proper voice emission is favored not only by the silhouette that allow for the correct emission of the voice, proper use of the body's natural resonators, but also by gestures that enhance the natural emission. This type of communication, as it is strongly related to the presentation of audit results, will be discussed in more detail in Chapter Four. However, its value is emphasized by the research of Coetzee & duPlessis [2020].

The third group of verbal competencies is related to the ability to create concise, understandable, engaging messages and is the domain of communication specialists. These competencies can be shaped through training and workshops [Janicka, 2016].

The definition of non-verbal communication would not be complete without some clarification. Most often, non-verbal communication is treated as the opposite of verbal communication, understood as communication with the help of vocal organs. However, we must also recognize that non-verbal communication also includes sounds we make with our months, however not characteristic of words, such as yaws, pecks, slaps or whistles.

Peter Andersen distinguished the properties of non-verbal communication that distinguish it from verbal communication. According to the author, non-verbal communication is:

- unconscious,
- relationship-oriented,
- ambiguous,
- biologically shaped,
- continuous,
- multichannel.

Non-verbal communication is often unconscious, as opposed to verbal communication, which is usually fully conscious and controlled. Another feature of non-verbal communication is its relationship orientation. It is extremely difficult to convey content by means of non-verbal communication. Generating a message like "please provide me with the data from the last quarter" is extremely simple verbally, but almost impossible in non-verbal communication. On the other hand, non-verbal communication is perfect for conveying information about our emotional or physical state (boredom, contentment, joy) or feelings towards another person (greeting, joy, disappointment). In auditing practice, this means that errors in non-verbal communication may have relational repercussions. Although, an error in the form of verbal formulations in writing, may incur legal consequences [Andrzejczak, 2016].

Non-verbal communication is inherently ambiguous. Even a simple non-verbal message can be read in many different ways and add a rich interpretation to a prosaic gesture. It depends not only on the cultural context, but also on our the knowledge of the person communicating, as well as our attitude and expectations towards them. Non-verbal communication is also biologically structured because many gestures, such as smiling, greeting or nodding, are universal to almost all cultures [Ekman & Davidson, 2012]. Verbal speech is strictly cultural and is related to the language of expression. Non-verbal communication is also characterized by continuity. We cannot "turn off" non-verbal communication. The body generates signals the entire time we are in our recipient's field of view, whether we are sitting, moving, making facial expressions or gestures. In the case of verbal speech, a simple silence breaks the communication. A feature of non-verbal communication is also the fact that it is multi-channel. Non-verbal communication consists of both posture, gestures, facial expressions, as well as clothing, touch, paralinguistic sounds (grunts, yawns) and others [Andersen, 1999].

The importance of non-verbal communication is influenced by the consequences of the above characteristics. The most important is the belief that communication is less

controlled by the unconscious nature of communication. So it is more honest, credible, and true. When dealing with a contradiction between verbal and non-verbal communication, the messages generated by non-verbal communication should be considered more credible.

Due to its biological roots, non-verbal communication is commonly understood. Universalism concerns not only representatives of the same culture, regardless of education, knowledge or social status. Often, gestures are understood in the same matter all around the world. In the end, non-verbal communication is identified subconsciously and intuitively, hence the beliefs that arise under its influence have a subliminal character and thus are more durable and more powerful. More often they are read in an unconscious form, as intuitions, prompts of instinct.

Higher competencies in reading non-verbal communication are assigned to women. British anthropologist and evolutionary psychologist Robin Dunbar has two theories. This may be due to an evolutionary trait that allows women to read babies' needs faster. In the case of *homo sapiens*, in which the period of infancy is significantly extended, this is a key feature that drastically increases the chances of the child's survival. The second theory looked for sources of higher body language identification competencies in the specific situation of women. For a long evolutionary period, humans lived in small hunter-gatherer communities. Primatologists suspect that these communities were closer to the behavior of chimpanzees, when stronger males dominated the fights for leadership, often committing acts of strong aggression. The ability to correctly read the intentions of the aggressor could be, in the absence of adequate physical potential, crucial for survival [Dunbar, 2016].

Body language can be classified according to a wide variety of criteria. Ekman and Fresien [1974] divide non-verbal signs into:

- emblems – gestures that replace words,
- illustrators – complementary gestures, supporting the speech,
- regulators – organizing the statement, e.g. hand gestures dividing the statement into sentences and even individual words,
- manipulators – gestures to strengthen the statement.

Another classification is proposed by Michael Argyle [2013], according to which body language can express:

- feelings – anger, joy, hope,

- personality – determination, seriousness, openness and
- interpersonal relations – disgust, contempt.

A much broader classification, going beyond facial expressions and gestures, is proposed by Phillipe Turchet – one of the founders of the research area, which he called synergology (from *syn* = together, *ergo* = work, *logos* = word), dealing with the analysis of the communicative impact of non-verbal elements of communication. These elements include facial expressions and gestures (kinesics), distance (proxemics), chronemics and the arrangement of the elements of the environment [Turchet, 2006].

Based on Turchet's classification, these areas of non-verbal communication can be discussed more broadly. Mimicry is the most frequently mentioned and analyzed form of non-verbal communication. The classic of non-verbal communication, Paul Ekman, describes at least eight different positions of the eyebrows, forehead, eyes, eyelids, and an additional ten positions of the lips. In his pioneering research on the importance of body language, he indicated that the face is less prone to exposing lies than the rest of the body [Ekman & Friesen, 1974]. In other words, the face is more controlled and easier to manipulate than the rest of the body. It should be noted, however, that the face is much more susceptible to exposure than verbal communication.

When analyzing the face, the eyes are the most important. This behavior is widespread in the natural world. Many predators have adapted their attack techniques knowing that it is most effective to attack the victim's head. The defense mechanism of some victims is to reverse the direction of the attack by working out patterns on the body that imitate eyes, so that the predator will focus there. Looking into the eyes is treated as a detector of truth and sincerity. This belief is reflected in language, where phrases such as "look me in the eyes" are synonymous with openness and honesty. Perhaps this belief was influenced by the fact that one of the uncontrolled reactions is the pupillary reflex. Constriction of the pupils is a typical defense response to protect the fundus of the eye from excessive light. However, it also occurs in response to emotional states. Pupil dilation may occur in states of euphoria, joy and excitement. The stenosis is associated with pain, fear, insecurity, and aggression. In a similar way, the protective reaction is to narrow the eyes and the accompanying gestures of frowning and furrowing the brow. Originally to protect the eye from possible injury, it has become a signal that suggests malicious intent, aggression, distrust or even disgust. Positive perception of wide eyes is also related to the perception of children. The human eye immediately after birth is about 70% of

the size of an adult eye and continues to grow in a proportionally smaller way than other parts of the body. In children's faces, the eyes take up a disproportionate amount of space, giving the face an expression that is interpreted as openness, innocence, honesty or gentleness. Emphasizing the size of the eyes by highlighting their contours is one of the oldest cosmetic procedures encountered among the inhabitants of ancient Egypt.

The direction of someone's gaze is an important element that allows us to diagnose their intentions. Typically, in face-to-face communication, participants maintain eye contact for about 40 to 80% of the conversation time. Too little eye contact is interpreted as a lack of sincerity, but looking too intensely into someone's eyes can be interpreted as aggression. When the gaze does not rest on the eyes, the most common natural gaze is on sound source, i.e. the mouth. The forehead is the third direction in terms of frequency. Sometimes, however, the eyesight completely breaks away from the interlocutor's figure. In such contact, the interpretation of body language depends on the direction of the gaze. Looking down is treated as proof of submission, subordination and shyness. A look upwards expresses self-confidence, domination. The direction of view in the case of reflecting on a statement is sometimes interpreted from the point of view of neurolinguistic software. It combines the direction of gaze with the functions of individual cerebral hemispheres, and taking into account that the connections with the hemispheres intersect, they produce the following interpretation. A look to the right is proof of the activation of the left cerebral hemisphere responsible for logical thinking, memory and the analysis of cause and effect relationships. So it rather shows that the interlocutor is trying to recall some event, associate facts. When we look to the left, the right cerebral hemisphere is activated. It is responsible for creation, fantasy and imagination. Therefore, it can be assumed that the interlocutor is just confabulating, creating a false reality, that is, simply lying. Of course, these assumptions are burdened with a large dose of risk, because body language itself is a highly ambiguous phenomenon that can have many interpretations.

Another element, after the eyes, that may influence the interpretation of the message is the mouth. A gesture of friendship universal for many cultures is a wide smile. On the other hand, pursed lips will generally be interpreted as a sign of closure and dislike. Eyebrows are treated as auxiliary. According to Morris, they play only a communicative role. They can correct the facial expressions of their lips, giving them a wide range of meaning, ranging from threatening tightness to those raised high in the moment of surprise, joy or amusement [Morris, 1985].

Gesticulation, including body posture, is called kinesics. The gestures are generated by the head and hands, their movement, arrangement and connection with other parts of the body make up the whole spectrum of signals. Most of them are culture-specific. However, certain gestures have a universal meaning. These include nodding, interpreted as acceptance in most cultures, and shaking the head, interpreted as denial. Interestingly, even when shaking the head, the frequency and speed of the gesture changes its meaning. A slow shake can be a sign of skepticism and criticism and is clearly different from vigorous denial. Tilting the head to the side is most often interpreted as a sign of special interest. Lowering the head is a sign of sadness, devotion, but raising it is a sign of pride, advantage or happiness [Mignault and Chaudhuri, 2003].

The formula of the monograph does not allow for a full discussion of the meaning of each of the fingers, although in culture their meaning is firmly embedded; from the thumb often expressed as a gesture of encouragement (raising the thumbs up), through the index finger, also used, the middle finger, the vulgar meaning of which has already been noted in ancient Rome, the ring finger on which the wedding ring is usually worn, right down to the little finger. A number of gestures are rooted in culture, such as rubbing the index finger against the thumb signaling money (the source of the gesture was probably the movement performed while counting paper banknotes). An interesting fact is that the same gesture performed below the finger line is treated as a sign of a bribe. Showing the palm of your hand is usually a gesture of openness, friendship and submission. Showing the back of the hand is usually a gesture of disregard, toning. Hands spread wide is a gesture of welcomeness, cordiality, readiness to hug. The gesture of the hands folded across the chest is signal closure.

It is worth mentioning manipulator-gestures that is, signals performed with the use of the hand and other parts of the body. It is a gesture of grabbing one hand with the other or embracing one's own body, treated as a gesture of uncertainty, loneliness, depression. Gestures related to touching the face, stroking the nose, plucking eyebrows or ears are sometimes interpreted as embarrassment, but also as a sign of insincerity. Touching one's hair, covering the face with it, stroking it – when performed by women, it may be interpreted by men as a sign of courtship [Pease and Pease, 2017].

The posture of the body signals the general attitude of the interlocutor. It can convey resignation, sadness, or fatigue. An upright and supple posture can be a sign of

readiness, energy and determination. The meaning of body posture is reflected in language, where phrases such as "the weight has fallen off my shoulders", "I straightened my arms", "overwhelming burden" precisely describe the body posture and the feelings that follow it.

Touch is additional, but its importance cannot be overestimated. The field dealing with its meaning – haptics, emphasizes it considerably from early childhood [Field, 2003]. Children who have been deprived of physical contact or received limited amounts have problems gaining weight, developing mentally and even physically. Touch has many different meanings and can be an element of comfort, and express appreciation, community, interest. It can also contain sexual intentions that can either be are wanted or completely unwanted by the other party. It can be used to express playful aggression or consent. Touch is also used to attract attention. A characteristic gesture of greeting or goodbye is to shake hands, combined with a hug in relations with some people. It is worth mentioning the use of touch to convey key information. This has to do with the human brain that is strongly stimulated to be active when the body is touched. Words that are heard when we have been touched are remembered more intensely and for longer.

Proxemics is the part of knowledge dedicated to distance. The pioneer of this field of communication – Edward Hall – proved that not only is approach to space culturally conditioned, but that the perception and organization of space strongly influence communication. The author has distinguished four classical types of distances in which we place other people. The nearest zone, called the intimate zone, is reserved only for the closest people: children, spouses. Its violation evokes vivid physiological reactions. The invasion of civilization diseases such as cancers, cardiovascular diseases or mental disorders can be a somatic reaction of the body to the constant stress caused by the persistent violation of the intimate distance in social situations in a large city when driving by bus or tram, or being in a cramped, overcrowded elevator.

The second of the zones mentioned by Hall is personal distance. In it we allot people who evoke trust, whose behavior is predictable and controlled, reserved for friends and colleagues. Accepting this distance towards the newly hired employee may be treated as a sign that they have been accepted and trusted by the staff.

Social distancing is considered a safe zone for unknown individuals whose response is predictable. Maintaining such a distance gives a sense of control of the situation and the possibility of a safe reaction in the form of fight or flight. Public distance,

on the other hand, is a distance towards people and phenomena that are public and do not require direct involvement, such as a rally or a show [Hall, 1968].

Nowadays, proxemics answers questions in the field of work organization, organizational culture, the influence of territory on the sense of identity, and even power and subordination. Access to territory in a company is not only a matter of convenience, but also prestige and power. Some of the spaces in companies retain their unique character also because access to them is limited or limited to a small group, e.g. senior managers. Building prestige through isolation, limiting access and expanding access is a trick used since the beginning of civilization [Harrari, 2018].

Time is also one of the factors of non-verbal communication. Chronemics deals with the meaning and usage of time. At the level of cultural analysis, we can observe the time is strictly measured, limited and controlled, as in Northern cultures, or rather it is approached with tolerance, treating the time of an appointment as a suggestion or a guideline. One of the factors important in chronemics is also the question of the status of person. It is assumed that in the event of a meeting of two people with unequal status, it is rather the person lower in the hierarchy that should wait for the person ranking above them, and not the other way around. The amount of time a person is willing to spend waiting for someone is more a derivative of their prestige and importance of the meeting than understanding the reasons for being late.

Clothing also plays a crucial role in communication, which is such an important element of culture that its rules are strictly regulated, in some cases, by *savoir vivre* or internal corporate rules. There are specific standards in many industries, and compliance with them strongly influences the assessment of prestige and professionalism.

The arrangement of the environment not only shows the character and interests of people, but also reflects their aspirations and ambitions. The environment has a strong influence on humans, including the issue of colors, where, for example, orange is treated as full of energy, blue or gray as cool, professional, and green or pastel as more friendly. When arranging the environment, we take into account elements such as the comfort of the seating, emphasizing the status by differentiating the type of seats and furniture, or separating the space by properly arranging desks and tables.

2.3. Developing communication skills

The need to develop communication competencies among internal auditors is demonstrated by the research conducted by the team led by Shue-Ching Lee, which covers over 50% of government auditors in Taiwan. The aim of the research was to investigate the factors that can improve the audit results. It was assumed that such factors are professional development and self-efficacy. However, communication competencies were mentioned among the critical development factors, especially the preparation of audit reports. The authors identified the basic competencies of internal auditors indicated by the respondents:

- communication skills and leadership to inspire people to achieve common goals,
- the ability to conduct comprehensive financial analysis, provide insight, and offer constructive recommendations,
- awareness of new technological trends and the ability to use advanced technologies to increase value for customers and employees.

Importantly, the authors of the research found that although the surveyed internal auditors generally assess their professional skills and experience positively, they are also less confident in their communication skills and being up to date with technological progress. According to the researchers, this indicates that the audit methodology, work procedures and communication with clients could be further improved. An additional result of the research was the quite obvious finding that in order to improve communication between audited entities and audit authorities, employees of the latter should understand that admonishing people or questioning the rules is not the main goal of audit tasks [Lee et al., 2016].

Donna Bobek and her team reached similar conclusions, who indicated that the audit team's communication, negotiation strategy between the auditor and the auditee, and the usefulness of previous audit experiences are closely related to the successful resolution of problems arising during the audit procedure. Research on a sample of almost 200 auditors showed that over 70% of problems faced by internal auditors were successfully resolved, and communication with statutory auditors regarding the recommendation as well as communication with the client were key factors in the problem solving process [Bobek et al. , 2012].

Communication competencies are partly biologically dependent. Beatty and her team, drawing on both psychobiology and the work of communication researchers,

found that communication concerns represented an expression of the innate, biological functioning of people before gaining social experience. Such anxiety is therefore independent of the learning and socialization processes [Beatty et al., 1998]. Research on twins has shown that traits that affect communication potential, such as the level of aggression, openness, disposition, and even self-control and sense of humor, are part of the genetic endowment.

However, to a large extent, communication skills can be learned. These are both opportunities to improve psychological competencies aimed at communicative openness and overcoming social fears of communication [Dwyer, 2000], as well as to improve purely technical skills, such as mastering language and vocabulary, correct communication techniques, and using methods that increase communication effectiveness and correctness. These skills are improved throughout life in the process of socialization, an important element of which is academic education. Rubin pointed out that competencies increase with education, showing that the competencies of American college students grew with the successive stages of studies [Rubin et al., 1990].

The increase in competence along with experience and education is reflected in the internal audit standards, which provide guidance in the field of continuing education for internal auditors. Internal auditors' certifying bodies oblige certified auditors to participate in continuing education programs in order to improve and maintain professional proficiency.

2.4. Modern forms of communication

The COVID-19 epidemic and its related lockdowns have been a catalyst in accelerating the use of online media and the digitization of workflows. Although the development of broadband networks and mobile devices for its use has been observed for two decades [Świerczyńska and Kliber, 2018], the full effects of CMC (Computer Mediatet Communication) will probably only be known in a few years. Today, scientists are not entirely sure of the impact of this form of communication on social life. According to Sibramianian, social media has a profound influence on interpersonal relationships and communication. The specificity of contemporary professional activity consists of combating the constant shortage of time. This characterizes not only professional relationships, but also affects family life and social ties. Time has become the most valuable

resource and social media has become a way to save time. The basic need for interaction has made social media the preferred medium, giving a sense of constant contact anytime, anywhere. Digitalization has reduced face-to-face interactions, creating a substitute for instant messaging connectivity. The contemporary lifestyle and a lack of time have become the main mechanisms stimulating the development of mobile applications and the use of a mobile phones in social and professional contacts [Sibramianian, 2017].

In the assessment of digital communication, from the beginning of the 21st century, two characteristic trends emerged. Once which is critical of the digital revolution and the other approving its consequences.

The first, critical approach, represented by Putnam [Putnam et al., 2000], who claims that the developing Internet media is responsible for the decline of social ties, civic involvement and a sense of community. This is confirmed by the research by Norman No, who demonstrates that Internet users do not become more sociable under its influence. If they are characterized by a higher level of social connectivity and participation, it is rather related to the fact that they are better educated, financially better off and are more often representatives of the younger generation. Quite simply, due to the inflexibility of time, using the internet can actually limit human interaction and communication [No, 2001].

Research by Agamanai Mondal's team shows the link between the use of social media and social isolation. According to them, a committed Internet user is more socially isolated than one whose involvement is average and low. The Pearson coefficient in terms of correlation between Internet use and social isolation is 0.326, indicating, according to the authors of the research, a very strong correlation between the variables [Gorain et al., 2018].

The second trend is represented by scientists who believe that the digitization of communication brings forth a new quality to the field, significantly contributing not only to the expansion of communication networks, but also to the deepening of ties. The obvious advocates of this approach are the creators of this media. Steve Jobs even suggested that a personal computer should be called an interpersonal computer because of its communicative meaning [Kirkpartick, 1992]. However, representatives of this trend also emphasize additional benefits of the computerization of communication — the breaking down of barriers created by time and space [Barnes, 2003]. Lockdowns have confirmed this by making the traditional norms regarding the times of business com-

munication more flexible. Traditional *savoir vivre* defined the hours of communication between 8am and 9am to 4pm. Today, e-mails are sent at any time of the day or night, and the possibility of making phone calls or contacting someone via chat has blurred the traditional division of time into working hours and free time. As early as 1996, communication researcher Joseph Walther pointed out that CMC increases the depth of personal exchanges to a hyper-personal level, making the participants of online communication ready to make declarations or confessions that they would never allow themselves to make in person [Walther, 1996]. However, the therapeutic value of this phenomenon decreases with the consequence of online hate and bullying associated with expressing ourselves on social media.

A key factor in analyzing the usefulness of social media in internal audit is assessing its impact. Naturally, in the first phase, attempts were made to use classic measurement tools used in marketing [Miotk, 2017]. However, it quickly turned out that the creators of the message lose control over it as soon as it is placed online. It becomes the subject of Internet users' game, a derivative of their likes and dislikes. In creating further attitudes, the creator can at most participate as an equal partner in the dialogue, but not as its controller [Lovett, 2011]. This creates new implications in the practice of auditing as well. The report, even if it was only published in classical or internal media, is given a new life by becoming the subject of discussions, comments, and secondary information added on social media. The strength of these effects is attempted by subsequent models measuring the impact of social media identified by Anna Miotk [Miotk, 2017].

An example of adapting to the specificity of social media is the EEIA model developed by Don Bartholomew. According to this model, the effects appear in four stages: exposure, engagement, influence and action. Of course, each subsequent stage involves fewer communication participants, although the number of participants is strongly correlated with the previous stage. The more widely a report is made available, the greater audience engagement it can trigger, which in turn translates into its impact, which in turn can trigger a reaction. Along with the development of our knowledge of social media, the creator added new factors influencing communication. Among other things, the degree of correlation with other social medias, the tendency of Internet users to recommend and share, or the affect of influencers.

When analyzing social media, Waldemar Rydzak highlights such features as universality of use, ease of access, involvement of participants, openness to dialogue and

discussion, durability of content [Rydzak, 2016]. All these features translate into values that are important in the organization's social communication:

- interest – how much people are interested in the report, the company,
- attitudes – what people thought about the company before, what is their attitude towards it now,
- actions – what actions, significant from the company's point of view, are people willing to take under the influence of information or a report.

Jim Stern's concept is a very simple model of the influence of social media. It describes the stages of recipients' reaction to the information sent: reading the content, storing it, evaluating it, sharing it with others, commenting on it, interacting with it, and finally recommending it. Any Facebook user will immediately identify the typical forms of engagement of the post's recipient.

The Lovett model is an extension of the Stern model with an additional element. According to Lovett, more important than a single reaction is to build a lasting bond with the communicator, to believe in its credibility, reliability and usefulness. This is a triad of features that also characterize the performer of audit activities.

The Powell, Groves and Dimos model called the Media Engagement Network focuses more on its participants than on the chronology of the communication process. The creators distinguish three groups: opinion leaders, customers of information commitment, and social media users who have not yet become involved. Until now, these models, as well as digital communication in general, played a complementary role. Their importance grew in the event of crises [Tworzydło, 2019].

The Romanian market research conducted by Victoria Stanciu and Crin Seria indicate the following advantages of using IT tools in auditing: lower costs compared to traditional methods, precision in checking the correctness of transaction accounting procedures, the reduction of working time by replacing manual procedures, maintenance of the integrity of audit evidence, the ability to test software security measures, the ability to check file integrity, reduction in the number of audit tests and, finally, easier data analysis through summation, stratification and extraction. The main obstacles to their use were the price and the auditors' lack of confidence in their value [Stanciu & Series 2019].

However, the spectacular explosion of electronic forms of communication caused by the global COVID-19 pandemic of 2020 as created a new, extremely intriguing research field. The long-term effects of this phenomenon on the changes of the forms of

communication, departure from traditional forms and an increase in interest in modern ones, will permanently fit into the methods of communication, including those used in the work of internal auditors.