

ABSTRACT

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In the present dissertation it was attempted to identify the soft competencies of statutory auditors and determine how developing soft competencies may affect financial auditing. As a result of a critical review of domestic and foreign literature, a research problem and two research questions were identified. As part of the adopted research procedure, the main goal of the project was defined, which was to identify the soft competencies of statutory auditors and their impact on financial auditing. Secondly, the main hypothesis and five partial hypotheses were formulated. The dissertation is of a theoretical and empirical nature and consists of five chapters. As part of the literature studies, the issue of competencies was analyzed in general terms and taking into account their division into hard and soft skills, then the nature of the profession of a statutory auditor was examined. The conducted literature search was described in chapters 1-3. The last two chapters refer to the presentation of Phd student' own research. As part of the adopted research procedure, a survey questionnaire was used as the main research tool; this research technique included two stages (1) pilot study and (2) main study. The CAWI technique was used to carry out the study. The obtained research results were analyzed using statistical methods, including: Chi-square test, Fisher's test, classic correspondence analysis and multivariate correspondence analysis. The quantitative and qualitative research conducted made it possible to verify the main hypothesis and partial hypotheses. The analyzed data were used to develop practical implications for those, who will be interested in the area of financial auditing and to provide recommendations for the industry.