

# 領導風格對內部稽核工作績效之影響：兼論隸屬層級與內稽專業性之干擾效果

李毓芬、謝茵如

E-mail: 319707@mail.dyu.edu.tw

## 摘要

本研究之目的是針對內稽人員所認知之主管領導風格對內部稽核工作績效兩項變項間之關係進行探討。以及內稽人員所認知之不同領導風格(轉換型領導風格與交易型領導風格)對內部稽核工作績效之影響並進行比較。再進一步了解內部稽核部門之隸屬層級與內部稽核專業性之干擾影響。透過國內企業內部稽核人員232份問卷進行分析,研究結果顯示,內稽人員所認知之主管領導風格對內部稽核工作績效有所影響,轉換型領導及交易型領導對內部稽核工作績效具正向影響,而且轉換型領導比交易型領導對於內部稽核工作績效有更強的效果存在。而以內稽人員所認知之主管領導風格對內稽工作績效之正向影響,內稽部門之隸屬層級對其是有干擾效果的。最後在根據研究結果進一步提出對學術與實務上的建議。

關鍵詞：主管領導風格、轉換型領導、交易型領導、內部稽核工作績效、隸屬層級、內稽專業性

## 目錄

中文摘要	iii	英文摘要	iii
iv 誌謝辭		v 內容目錄	
vi 表目錄		viii 圖目錄	
x 第一章 緒論	1	第一節 研究背景與動機	1
1 第二節 研究目的	8	第三節 研究流程	8
9 第二章 文獻探討	10	第一節 內稽主管領導風格	10
10 第二節 內部稽核工作績效	16	第三節 隸屬層級	16
21 第四節 內部稽核專業性	22	第五節 內部稽核部門人數	22
25 第六節 稽核人員年資	26	第三章 研究架構及方法	26
28 第一節 研究架構	28	第二節 研究假設	28
29 第三節 變數定義及衡量量表	34	第四節 樣本	34
與資料蒐集	37	第五節 統計方法	38
分析	40	第一節 敘述性統計分析	40
信度與效度分析	42	第三節 獨立樣本t檢定	44
第四節 變異數分析	45	第五節 相關分析	56
第六節 簡單線性迴歸分析	57	第七節 多元層級迴歸分析	61
第五章 結論與建議	74	第一節 結論	74
74 第二節 建議	80	參考文獻	80
84 附錄 研究問卷	103		

## 參考文獻

一、中文部份 中華民國內部稽核協會準則委員會(2007), 內部稽核職業準則, 台北:著者發行。 行政院金融監督管理委員會證券期貨局(2007), 公開發行公司建立內部控制制度處理準則, 台北:著者發行。 財團法人中華民國會計研究發展基金會(2006), 審計準則公報及審計實務指引, 台北:著者發行。 王怡心(2008), 健康金融市場的基礎工程-內部控制與內部稽核, 內部稽核季刊, (64), 7-9。 林士奇(2001), 轉換型領導、組織承諾與組織公民行為相關之研究—以中華電信南區分公司為例, 國立中山大學人力資源研究所未出版之碩士論文。 林柄滄(1998), 經營風險之評估內控制度之檢核, 會計研究月刊, (143), 75-81。 林柄滄(2003a), 內部稽核理論與實務(第五版), 台北:翰申有限公司。 林維林(1996), 轉換型、交易型領導行為與領導效能關係之研究:以台灣省政府建設廳為個案分析, 私立東海大學公共行政學系未出版之碩士論文。 林翠蓉(1995), 影響內部稽核效能因素之探討, 國立中央大學企業管理研究所未出版之碩士論文。 唐大鈞(2001), 工作價值觀與工作特性影響我國內稽人員工作投入與離職傾向的探討, 國立中山大學人力資源管理研究所未出版之碩士論文。 曹長鴻, 陳彰文(2005), 會計師知名度及其任期對初次上市櫃公司會計報表品質之影響, 經營管理論叢特刊, (1), 275-285。 陳真真(1995), 影響我國企業內部稽核品質之因素探討, 國立成功大學會計研究所未出版之碩士論文。 陳儀蓉(2006), 新領導典範-價值導向式領導理論之概述, T&D飛訊, (42), 1-14。 許慶武(2009), 稽核部門的有效領導與管理, 內部稽核季刊, (66), 36-41。 彭台光, 高月慈, 林鈺琴(2006), 管理研究中的共同方法變異:問題本質、影響、測試和補救, 管理學報, 23(1), 77-98。 黃文亮(1998), 報關行員工

工作生活品質知覺、工作投入與離職意願之研究，國立中山大學企業管理研究所未出版之碩士論文。黃心怡(1989)，我國企業內部稽核功能發揮影響因素之研究，私立東吳大學會計研究所未出版之碩士論文。黃同圳(1995)，教育程度、工作年資與性別對薪資決定之交互作用效果分析，中山管理評論，3(4)，64-75。黃秀鳳(2008)，內部稽核在公司治理所扮演的角色-台灣經驗，內部稽核季刊，(65)，26-28。黃秀鳳(2008)，內部稽核從優秀躍升卓越之挑戰，內部稽核季刊，(64)，22-25。黃英忠(2001)，現代管理學，台北：華泰書局。黃華淋(1999)，如何扮演一位稱職的內部稽核人員，元大期貨，(7)，66-70。黃瑩宵(1983)，台灣省基層主計人員工作滿足就，國立政治大學會計學研究所未出版之碩士論文。趙哲言(2006)，內部稽核群組效力與團隊凝聚力對內部稽核品質影響之研究，私立中國文化大學國際企業管理研究所未出版之博士論文。趙哲言(2006)，董事會領導型態與內部稽核客觀性關係之研究，人文暨社會科學期刊，2(1)，89-98。楊裕熙(2008)，增進內部稽核之價值，品質月刊，44(7)，50-53。葉昭盛(2007)，內部稽核部門績效評估模式，國立中正大學會計與資訊科技研究所未出版之碩士論文。劉振岩(2008)，內部控制及風險管理五道防線，內部稽核季刊，(65)，18-21。劉清明(2009)，提升企業價值的內部稽核，內部稽核季刊，(67)，9-16。蔡鴻賢(1985)，我國企業實施內部稽核制度之研究，私立東吳大學會計研究所未出版之碩士論文。賴永裕(1996)，我國內部稽核人員對資訊系統之內部控制評估的適任性及影響其適任性之因素，國立成功大學會計研究所未出版之碩士論文。韓慧玲(1995)，影響內部稽核績效因素之研究：以上市公司製造業為例，國立中央大學企業管理研究所未出版之碩士論文。戴憶婷(2009)，透過內控自評提升公司治理，內部稽核季刊，(67)，34-39。蘇永富(2001)，轉換型領導、組織承諾與組織公民行為關係之研究-以派外人員為例，國立中山大學人力資源管理研究所未出版之碩士論文。蘇裕惠(2006)，內部稽核強化公司治理，內部稽核季刊，(53)，4-8。

二、英文部份 Abdel-Khalik, A. R., Snowball, D., & Wragge, J. H. (1983). The effects of certain internal audit variables on the planning of external audit programs. *Accounting Review*, 18(2), 215-227. Ackoff, R. L. (1999). Transformational leadership. *Strategy and Leadership*, 27(1), 20-25. Adams, M. B. (1994). Agency theory and the internal audit. *Managerial Auditing Journal*, 9(8), 8-12. Albrecht, W. S., Howe, K. R., Schueler, D. R., & Stocks, K. D. (1988). Evaluating the Effectiveness on Internal Audit Departments. *Institute of Internal Auditors*. Aldhizer, G. R., & Cashell, J. D. (2000). Internal auditing effectiveness: An expansion of present methods. *Internal Auditing*, 15(5), 3-8. Anderson, D., Francis, J.R., & Stokes, D. J. (1993). Auditing directorship and the demand for monitoring. *Journal of Accounting and Public Policy*, 12, 353-375. Applegate, D. (2002). Shifting our focus. *The Internal Auditor*, 59(5), 76. Babin, B. J., & Boles, J. S. (1998). Employee behavior in a service environment: a model and test of potential differences between men and women. *Journal of Marketing*, 62(4), 77-91. Bargal, D., & Schmid, H. (1989). Recent themes in theory and re-search on leadership and their implications for management of the human service administration in social work. *Leadership Quarterly*, 13(3), 37-55. Barney, J. (1991). Firm resources and sustained competitive advantage. *Journal of Management*, 17(1), 99-120. Bass, B. M. (1985). Leadership and Performance beyond Expectations. New York: The Free Press. Bass, B. M. (1985). Leadership: Good, better, best. *Organizational Dynamics*, 13(3), 26-40. Bass, B. M. (1990). From Transactional to Transformational Leadership: Learning to Share the Vision. *Organizational Dynamics*, 18(3), 19-31. Bass, B. M. (1998). Transformational leadership: Industrial, military and educational impact. Lawrence Erlbaum Associates, Mahwah, New Jersey, 208. Bass, B. M., & Avolio, B. J. (1990). Transformational leadership development: Manual for the multifactor leadership questionnaire. Palo Alto, California: Consulting Psychologists Press, Inc. Bass, B. M., & Avolio, B. J. (1994). Improving organizational effectiveness through transformational leadership. London: Sage. Bass, B. M., & Avolio, B. J. (1997). Full range of leadership development: Manual for the multifactor leadership questionnaire. Redwood City, California: Mind Garden. Bedeian, A. G., Ferris, G. R., & Kacmar, K. M. (1992). Age, tenure, and job satisfaction: A tale of two perspectives. *Journal of vocational behavior*, 40(1), 33-48. Bennis, W. (1986). Four traits of leadership. In J. N. Williamson (Ed.). *The Leader-Manager*, 79-91. New York: John Wiley & Sons. Bennis, W. and Nanus, B. (1985). *Leaders: The strategies for taking charge*. New York: Harper and Row. Bookal, L. E. (2002). Internals auditors: Integral to good corporate governance. *Internal Auditor*, 5(4), 44-49. Brian, T. (2003). *Goal. Berrett-Koehler Pub.* Brown, P. R. (1983). Independent auditor judgment in the evaluation of internal audit functions. *Journal of Accounting Research*, 21(2), 444-455. Bryman, A. (1992). Charisma and leadership in organizations. Newbury Park, California: Sage. Burns, J. M. (1978). *Leadership*. harper and row publishers. New York. Byars, L., & Rue, L. W. (1994). *Human resource personnel management*. Homewood. Cohen, J., Cohen, P., West, S. G., & Aiken, L. S. (2003). *Applied multiple regression/correlation analysis for the behavioral sciences*. Mahwah, New Jersey: Erlbaum. Conger, J. A., & Kanungo, P. A. (1987). Toward a behavioral theory of charismatic leadership in organizational setting. *Academy of Management Review*, 12(4), 637-647. Courtemanche, G.. (1986). *The new internal auditing*. New York: John Wiley and Sons INC. DeAngelo, L. (1981). Auditor size and audit quality. *Journal of Accounting and Economics*, 3(3), 183-199. De Cenzo and Robbins. (1994). *HRM concepts and practices*. Wiley inc. DeMarco, V. F. (1980). Recruiting and developing internal auditors. *The Internal Auditor*, 53-57. Dittenhofer, M. (2001a). Internal auditing effectiveness: An expansion of present methods. *Managerial Auditing Journal*, 16(8), 443-450. Downton, J. V. (1973). *Rebel leadership: Commitment and charisma in the revolutionary process*. New York: Free Press. Felix, W. L. (2001). The contribution of internal audit as a determinant of external audit fees and factors influencing this contribution. *Journal of Accounting Research*, 39(3), 513-534. Fiedler, F. E. (1967). *A Theory of Leadership Effectiveness*. New York: McGraw-Hill. Fields, D., & Herold, D. M. (1997). Using the Leadership Practices Inventory to measure transformational and transactional leadership. *Educational and Psychological Measurement*, 57(4), 569-579. Fry, L. W. (2003). Toward a theory of spiritual leadership. *The Leadership Quarterly*, 14, 693-727. Graen, G., & Cashman, J. (1975). A role-making model of leadership in formal organizations: A developmental approach. In JG Hunt & LL Lawson (Eds.), *Leadership frontiers*. Kent Ohio: Kent State University Press. Geiger, M. A., & Raghunandan, K. (2002). Auditor tenure and audit reporting failures. *Auditing: A Journal of Practice and Theory*, 21, 67-78. Gibbs, T. E., & Richard, G. S. (1980). External auditor criteria for evaluating internal audit departments. *The Internal Auditor*, 34-42. Gordon, M. E., & Fitzgibbons, W. J. (1982). Empirical test of the validity of seniority as a factor in staffing decisions. *Journal of Applied Psychology*, 6, 311-319.

Gregersen, H. B. (1993). Multiple commitments at work and extrarole behavior during three stages of organizational tenure. *Journal of Business Research*, 26, 31-47.

Hambrick, D. C. (1988). Executive value. The executive effect. In D. C. Hambrick (ED), *Concepts and methods for studying top man-agers*. Greenwich, Ct: JAI Press.

Herdman, R. (2002). Making audit committees more effective. Speech Given at the Tulane Corporate Law Institute, New Orleans, LA.

Hersey, P., & Blanchard, K. (1982). Grid principles and situationalism: Both. A response to Blake and Mouton. *Group and Organiza-tion Studies*, 7, 207 – 210.

Hollander, E. A. (1978). *Leadership dynamics: A practical guide to effective relationships*. Free Press, New York.

House, R. J. (1971). A path goal theory of leader effectiveness. *Ad-ministrative science quarterly*, 16, 321-338.

House, R. J. (1977). A 1976 theory charismatic leadership. J.G. Hunt and L.L. Larson(Eds.), *Leadership: The cutting edge*. Carbon-dale, IL: Southern Illinois University Press, 189-207.

House, R. J., & Mitchell, T. R. (1974). Path-goal theory of leadership. *Journal of Contemporary Business*, 3, 81-97.

Ivancevish, J. M., Szilagyi, A. D., & Wallace, M. J. (1977). *Organiza-tional behavior and performance*. Santa Monica, California: Goodyear Publishing Co.,Inc.

James, L. K. (2003). The effects of internal audit structure on per-ceived financial statement fraud prevention. *Accounting Hori-zons*, 17(4), 315-327.

Julien, F. W., & Lampe, J. C. (1993). Performance measures in inter-nal auditing. *Internal Auditing*, 9(2), 66-73.

Kerr, S., & Jermier, J. M. (1978). Substitutes for leadership: Their meaning and measurement. *Organizational Behavior and Hu-man Performance*, 22, 375-403.

Kotter, J. P. (1990). *A force for change: How leadership differs from management*. New York:The Free Press.

Kouzes, J. M., & Posner, B. Z. (1977). *The leadership challenge*. San Francisco: Jossey-Bass, 1987.

Krishnan, J. (2005). Audit committee quality and internal control: An empirical analysis. *The Accounting Review*, 80(2), 649-675.

Larson, M. S. (1977). *The rise of professionalism: A sociological analysis*. California: University of California Press.

Mario, M. (1993). An examination of auditors' decisions to use inter-nal auditors as assistants: The effect of inherent risk. *Contem-porary Accounting Research*, 9(2), 508-525.

Martocchio, J. J. (1998). Strategic compensation : A human resource management. New Jersey : Prentice-Hall Inc.

McAvoy, A. S. (1977). How to improve productivity in internal au-diting. *The Internal Auditor*, 34(5), 63-66.

McLeod, J. M., & Hawley, S. E. (1973). Professionalization among newsman. *Journalism Quarterly*, 41, 529-531.

Mercer, M. (2004). How do investors assess the credibility of man-agement disclosures? *Accounting Horizons*, 18, 185 – 196.

Morris, N. (1978). How does your audit department rate? *The Internal Auditor*, 34(5), 69-77.

Myers, J. N., Myers, L. A., & Omer, T. C. (2003). Exploring the term of the auditor-client relationship and the quality of earnings: A Case for Mandatory Auditor Rotation? *The Accounting Review*, 78, 779-800.

Nagy, A. L., & Cenker, W. J. (2002). An assessment of the newly de-fined internal audit function. *Managerial Auditing Journal*, 17(3), 130-137.

O ' keefe, T. B., Simunic, D. A., & Stein, M. T. (1994). The production of audit services: Evidence from a major public accounting Firm. *Journal of Accounting Research*, 32(2), 241-261.

Pillai, R., Schriesheim C. A., & Williams E. S. (1999). Fairness per-ceptions and trust as mediators for transformational and trans-actional leadership: A two-sample study. *Journal of Manage-ment*, 25(6), 897-933.

Podaskoff, P. M., MacKenzie, S. B., & Bommer, W. H. (1996). Transformational leader behaviors and substitutes for leader-ship as determinants of employee satisfaction, commitment, trust, and organizational citizenship behaviors. *Journal of Management*, 22(2), 259-298.

Podsakoff, P. M., MacKenzie, S. B., Moorman, R. H., & Fetter, R. (1990). Transformational leader behaviors and their effects on followers ' trust in leader, satisfaction and organizational citi-zenship behaviors. *Leadership Quarterly*, 1(2), 107-142.

Pollard, G. (1985). Professionalization Among Canadian News Work-ers: A Cross Media Analysis. In *Gazette*, 31(1), 1-15.

Porter, L. W., & Lawler, E. E. (1968). *Managerial Attitudes and Per-formance*. Homewood, Illinois: Dorsey Press.

PricewaterhouseCooper, (2002). Mandatory rotation of audit firms: will it improve audit quality. New York: Pricewaterhouse-coopers LLP.

Rezaee, Z., & Lander, G. H. (1993). The internal auditor ' s relation-ship with the audit committee. *Managerial Auditing Journal*, 8(3), 35-40.

Rizzo, J. R., House, R. J., & Lirtzman, S. I. (1970). Role conflict and ambiguity in complex organizations. *Administrative Science Quarterly*, 15(3), 150-163.

Robbins, S. P. (1986). *Fundamentals of management-essential con-cepts and applications*. Upper Saddle River, New Jersey: Per-son Prentice Hall.

Robbins, S. P. (1998). *Organizational Behavior* (8th ed). Upper Sad-dle River, New Jersey: Prentice-Hall.

Robbins, S. P. (2001). *Organizational behavior* (9th ed.). Upper Sad-dle River, New Jersey: Prentice-Hall.

Robert, K., & Angelo, K. (1995). *Organization Behavior* 3 th ed. Rich-ard, D. Irwin Inc.

Sarbanes, P., & Oxley, M. (2002). Sarbanes-Oxley Act. 107th con-gress of the united states, 116 Stat., Public Law 107-204:The City of Washington, USA

Sashkin, M. (1989). Visionary leadership: the perspective from educa-tion. *Contemporary Issues in Leadership*.

Sawyer, A. G. (1988). Can there be effective advertising without ex-plicit conclusions? decide for yourself. In *Nonverbal Commu-nication in Advertising*. S. Hecker and D. W. Stewart, eds. Lexington, Massachusetts: D. C. Heath and Company, 159-184.

Securities and Exchange Commission (SEC). (2002). Edison Schools settles SEC enforcement action:Washington, D.C. Securities and Exchange Commission (SEC) vs. Corrrpro Companies, Inc. (2004) Accounting and Auditing Enforcement Release No. 1944. Washington, DC.

Schneider, A. (1970). Selecting and developing internal auditors. *The Internal Auditor*, 51-59.

Schroeder, R. G. (1977). How to audit internal auditing. *The Internal Auditor*, 21-25.

Sharma, S.(1996). *Applied multivariate techniques*. New York:John Wiley.

Stocks, K. D., Albrecht, W. S., Howe, K. R., & Schueler, D. R. (1988). What Makes an Effective Internal Audit Department? *Internal Auditor*, 4, 45-49.

Stogdill, R. (1948). *J.Psychol*, 25, 35-71.

Stogdill, R. M. (1974). *Handbook of leadership: A Survey of the Lit-erature*. New York: The Free Press.

Stogdill, R. M. (1957). *Leadership and structures of personal interac-tion*. Columbus, Ohio: The Ohio State University.

Stogdill, R. M., & Coons, A. E. (1957). Leader behavior: It ' s descrip-tion and measurement. Ohio: Bureau of Business Research, The Ohio State University, Columbus, 88, 1-27.

Tyagi, P. K. (1985). Relative importance of key job dimensions and leadership behavior in motivating salesperson work perform-ance. *Journal of Retailing*, 49, 76-86.

Vera, D., & Crossan, M. (2004). Strategic leadership and organiza-tional learning, academy of management review. *Academy of Management Review*, 29(2), 220-240.

Verschoor, C. C., & Liotta, J. P. (1990). Communication with audit committees. *The Internal Auditor*, 42-47.

Vinten G. & Lee C. (1993). Audit committees and corporate control. *Managerial Auditing Journal*, 8(3).

Vroom, V. H., & Yetton, P. W. (1973). *Leadership and deci-sion-making*. Pittsburgh: University of Pittsburgh Press.

Wallace, W. A. (1984).

Internal auditors can cut outside CPA costs. *Harvard Business Review*, 62(2), 16-17. Walter, H. (1973). Leadership style: rigid or flexible. *Organizational Behavior And Human Performance*, 35-47. Walz, A. (1997). Adding value. *Internal Auditor*, 54(1), 51-54. Ward, D. D., & Robertson, J. C. (1980). Reliance on internal auditors. *Journal of Accountancy*, 10, 62-73. Willner, A. R. (1984). *The spellbinders: Charismatic political leadership*. New Haven, Connecticut: Yale University Press. Yammarino, F.J. (1993). Transforming leadership studies: Bernard Bass' leadership and performance beyond expectations. *Leadership Quarterly*, 4, 379 – 382. Yammarino, F. J., & Bass, B. M. (1990a). Long-term forecasting of transformational leadership and its effects among naval officers: Some preliminary findings. In Clark, K. E., & Clark, M. B. (eds), *Measures of Leadership*. West Orange, New Jersey: Leadership Library of America. Yukl, G. A. (1994). *Leadership in organizations*. Englewood Cliffs, New Jersey: Prentice-Hall, 3. Yukl, G. A. (1998). *Leadership in organizations* (4th ed). Prentice-Hall, Upper Saddle River, New Jersey. Yukl, G. A. (2002). *Leadership in organizations* (5th ed). Upper Saddle River, New Jersey: Prentice-Hall. Zenger, T. R. and Lawrence, B. S. (1989). Organizational demography: The differential effects of age and tenure distributions on technical communication. *Academy of Management Journal*, 32, 353-376. Ziegenfuss, D. E. (2000). Developing an internal auditing department balanced scorecard. *Managerial Auditing Journal*, 15(1/2), 12-19.