

# The Effect of Leadership on Internal Audit Work Performed - The Moderation Effect of Subordination and Internal Auditor P

李毓芬、謝茵如

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

## ABSTRACT

The purpose of this study was to explore the effect of the perception of internal auditor of leadership on internal audit work performance and to examine and compare the relationship between transformational leadership and transactional leadership on internal audit work performance. Further understand the moderation effect of subordination and internal auditor profession. Two hundred and thirty two anonymous surveys from internal auditors in Taiwan analyzed to examine the research problem. Results indicated that the effect of the perception of internal auditor of leadership on internal audit work performance was significant. And transformational leadership and transactional leadership were related to internal audit work performance. The effect of transformational leadership was stronger than transactional leadership on internal audit work performance. And subordination will moderate the positive effect of the perception of internal auditor of leadership on internal audit work performance. Further research and practical implications of these findings are discussed.

Keywords : leadership、transformational leadership、transactional leadership、internal audit work performance、subordination、internal auditor profession

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