

# The Accounting Staff and the Professional Ethics Awareness of Customer Trust Effect

葉琬汝、胡瓊元

E-mail: 359814@mail.dyu.edu.tw

## ABSTRACT

The purpose of this study was to examine the relationship between accounting staff ' s professional ethics awareness on customer trust. Two hundred and ninety-four anonymous surveys from accounting firms and one hundred and ninety-six anonymous surveys from its customer in Taiwan were analyzed to examine the research problem. Research methods of reliability analysis, descriptive statistical analysis, correlation analysis and multiple regression analysis. Results indicated that accounting staff ' s professional ethics awareness and three dimensions was related to customer trust. Further proposed the study limitations and suggestions implications of these findings are discussed.

Keywords : professional ethics awareness、 customer trust、 positive pay

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