

內部稽核人員知識分享、信任與內部稽核品質關係之研究 - 兼論知覺組織支持之干擾效果

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摘要

本研究以內部稽核人員之觀點，探討內部稽核人員知識分享、信任與內部稽核品質之關係，再進一步延伸探討知覺組織支持對於知識分享與信任間關係所產生的干擾影響。本研究主要針對臺灣261位內部稽核人員進行問卷調查，經相關分析、層級迴歸分析之實證結果發現，內部稽核人員知識分享與內部稽核品質以及內稽適任性、客觀性、工作品質三構面之關係呈顯著正相關；且信任對內稽人員知識分享與內部稽核品質之關係具有部分中介效果；而知覺組織支持對知識分享與信任間之關係不具有干擾效果。最後，依研究結果，本研究亦進一步提出未來研究與管理實務上之建議以及研究限制。

關鍵詞：知識分享、內部稽核品質、信任、知覺組織支持

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