

A Study on the Relationships among Internal Auditors' Knowledge Sharing, Trust and Internal Audit Quality- the Moderati

王筱君、謝茵如

E-mail: 359818@mail.dyu.edu.tw

ABSTRACT

This study explores the relationship of internal auditors' knowledge sharing, trust, and internal audit quality from the perspective of internal auditors. And further extension to explore the relationship of perceived organizational support with knowledge sharing and trust. Results from correlation analysis and multiple hierarchical regression analysis of 261 internal auditors in Taiwan, the research finds indicated that internal auditors' knowledge sharing was related to internal audit quality and his three constructs of internal audit competency, objectivity, and work performance. And we found that trust can partial mediate the relationship between internal auditors' knowledge sharing and internal audit quality. Also perceived organizational support does not demonstrate a moderating effect on internal auditors' knowledge sharing and trust. Further research and practical implications and research limit of these findings are discussed.

Keywords : knowledge sharing、internal audit quality、trust、perceived organizational support

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