

被查者的參與對內部稽核品質的影響

吳淑靖、謝茵如

E-mail: 381840@mail.dyu.edu.tw

摘要

本研究是以內部稽核人員在執行查核時與被查者參與的程度，並加入溝通滿意度和知覺專業探討其對兩者之間之干擾影響，對內部稽核品質和內部稽核三要素的影響是否具有效果。主旨為針對被查者參與和內部稽核品質兩變數與干擾變數間之關係進行探討。透過台灣地區內部稽核協會之內部稽核人員發放185份問卷進行分析。實證結果顯示，被查者參與與內部稽核品質和內部稽核之適任性及客觀性具有顯著正向關係，而與內部稽核之工作績效呈無顯著關係；溝通滿意度與知覺專業對內部稽核品質和內部稽核之適任性、客觀性及工作績效之間造成干擾效果。最後，根據本研究結果，進一步提出對學術與實務上的建議。

關鍵詞：被查者參與、內部稽核品質、溝通滿意度、知覺專業

目錄

封面內頁 簽名頁 中文摘要.....	iii	英文摘要.....	iii
.....	iv	誌謝.....	iv
.....	v	目錄.....	v
.....	vi	圖目錄.....	viii
目錄.....	ix	第一章 緒論 第一節 研究背景與動機.....	1
.....	4	第二節 研究問題與目的.....	6
.....	4	第三節 研究流程.....	6
第二章 文獻探討 第一節 被查者參與.....	8	第二節 內部稽核品質.....	10
.....	10	第三節 溝通滿意度.....	14
.....	14	第四節 知覺專業.....	15
.....	15	第五節 固有風險和控制力量.....	16
.....	16	第三章 研究方法 第一節 研究架構.....	17
.....	17	第二節 研究假設.....	21
.....	18	第三節 變數定義及衡量量表.....	21
第四節 樣本與資料蒐集.....	24	第五節 資料分析方法.....	25
.....	25	第四章 研究結果與分析 第一節 敘述性統計分析.....	27
.....	27	第二節 信度與效度分析.....	31
第三節 變異數分析.....	33	第四節 相關分析.....	55
.....	55	第五節 迴歸分析.....	58
.....	58	第五章 結論與建議 第一節 研究結論.....	65
.....	65	第二節 研究建議.....	71
.....	71	參考文獻 中文部分.....	73
.....	73	英文部分.....	74
.....	74	附錄-問卷.....	85
.....	85	圖目錄 圖 1-1 研究流程圖.....	7
.....	7	圖 3-1 研究架構圖.....	17
.....	17	表目錄 表4-1 人口統計變項次數分配表.....	29
.....	29	表4-2 信度分析.....	31
.....	31	表4-3 效度分析.....	32
.....	32	表4-4 性別於各構面間之差異分析.....	33
.....	33	表4-5 年齡於各構面間之差異分析.....	35
.....	35	表4-6 教育程度於各構面間之差異分析.....	37
.....	37	表4-7 公司型態於各構面間之差異分析.....	39
.....	39	表4-8 行業類別於各構面間之差異分析.....	42
.....	42	表4-9 累計工作年資於各構面間之差異分析.....	44
.....	44	表4-10 目前單位工作年資於各構面間之差異分析.....	46
.....	46	表4-11 職稱於各構面間之差異分析.....	48
.....	48	表4-12 稽核人數或內部稽核部門的人數於各構面間之差異分析.....	51

表4-13 內稽工作了解程度於各構面間之差異分析.....	54	表4-14 相關分析.....	57
.....	57	表4-15 被查者參與對內部稽核品質之迴歸分析.....	58
表4-16 被查者參與對內部稽核品質三構面之迴歸分析.....	59	表4-17 溝通滿意度對被查者參與與內部稽核品質之干擾效果.....	61
.....	61	表4-18 溝通滿意度對被查者參與與內部稽核品質三構面之干擾效果.....	62
表4-19 知覺專業對被查者參與與內部稽核品質之干擾效果.....	63	表4-20 知覺專業對被查者參與與內部稽核品質三構面之干擾效果.....	64
.....	64	表5-1 被查者參與對內部稽核品質之影響檢定結果彙總表.....	65
.....	65	表5-2 溝通滿意度作為干擾效果之檢定結果彙總表.....	68
表5-3 知覺專業作為干擾效果之檢定結果彙總表.....	69		

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