

The Auditee Participation Influence on Internal Audit Quality

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ABSTRACT

This study is based on the level of auditee participation and checked by the internal auditors perform the audit, Communication satisfaction and professional perception are introduced to examine the moderator effect on internal audit quality and three dimensions. The purpose of this study was to examine the relationship between auditee participation and internal audit quality. One hundred and eighty-five anonymous surveys from the institute of internal auditors in Taiwan was analyzed to examine the research problem. Results indicated auditee participation that was related to internal audit quality, competency and objectivity. And auditee participation was not related to work performance. Also, we found that the relationship between auditee participation and internal audit quality was moderated by the communication satisfaction and professional perception. Further research and practical implications of these findings are discussed.

Keywords : auditee participation、 internal audit quality、 communication satisfaction、 professional perception

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