

# 1 The Relationship between Job Rotation and Internal Audit Quality

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## ABSTRACT

The subject of the present study is to define clearly the relationship between job rotation and internal audit quality. The purpose of this study examines the correlation between job rotation and internal audit quality, checks the relationship among job rotation and three constructive aspects of the internal audit, including internal audit competency, internal audit objectivity, and internal audit work performance, and aims at the findings of the study to propose the practice and further suggestion for future research. By using the questionnaire method to collect data, in view of Taiwan's listed, over-the-counter traded, and publicly traded companies, The study conducted the survey by questionnaires, and all the questionnaires were filled in anonymously. Two hundred and eighty questionnaires were sent out, and 225 of them were returned. Thus, 201 valid samples were collected. The rate of the response was 71.79%. In addition, results run by regression analysis were shown that: 1. The relationship between job rotation and internal audit quality was positively correlated. 2. The job rotation and the internal audit competency were correlated positively. 3. The job rotation and the internal audit internal audit objectivity were correlated positively. 4. The job rotation and the internal audit work performance were correlated positively.

Keywords : job rotation ; internal audit quality ; internal audit

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