

عنوان مقاله:

The Impact of Internal Audit Function Quality on Audit Delay in Iran

محل انتشار:

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خلاصه مقاله:

Independent auditors are one of the most important users of internal auditors' works results. Therefore, different aspects of independent audit's works are affected by acquiring adequate cognition of internal audit's competence and also by relying on their activities outcome. One of the aspects is the time of conducting audit and the time of issuing independent auditor's report. As a result of this co-operation the audited financial statements are used timely by users. Therefore, the purpose of this research is to study the effect of internal audit's competence on delay of the exact time of independent audit's report presentation. These data are gathered by questionnaires which were presented to the internal audit supervises of ۷۴ firms which are listed in the Tehran Stock Exchange. Our findings indicate that experience and professional skills as variables which represent internal auditor's competence, have relationship with the time of audit operation and finish. In other words, the more the internal audit's competence, the less the delay on independent audit's report.

کلمات کلیدی:

internal audit's competence, audit's report, timeliness, audit delay, relying internal audit
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