

## 摘要

本研究主要係探討企業內部稽核人員在平時的工作任務中，致令其產生離職傾向與本身工作壓力、工作滿足及工作績效之間的關聯性為何。

為達到研究之目的與獲得實證結果，本研究方法採取問卷調查方式，對台灣地區各企業設置有內部稽核單位之內部稽核人員為對象，計發出電子郵件 500 份，同時，透過稽核界朋友協助發放問卷 100 份，經統計回收有效問卷計 188 份，回收率為 31.3%。經以 SPSS 統計軟體對所收集之問卷進行分析，並將所得結果與研究假設對照，提出本研究之結論與建議。茲將研究結論摘述如下：

### 一、離職傾向與各變項之關係

- 1.與整體工作壓力均呈顯著正相關。
- 2.除「升遷」滿足無顯著相關外，與整體工作滿足各構面呈顯著負相關。
- 3.除「個人績效」構面無顯著相關外，與「主管考評」、「公司考評」及「績效回饋」呈顯著負相關。

### 二、工作壓力、工作滿足、工作績效之關係

- 1.除「焦慮」外，「疲勞」、「憂鬱」、「低自尊」與工作滿足之「工作本身」、「升遷」、「薪資福利」、「與上司關係」、「與同事關係」及「在職進修」等構面均呈顯著負相關。
- 2.內部稽核人員在工作壓力所造成之「疲勞」、「憂鬱」、「低自尊」及整體工作壓力與工作績效之「主管考評」、「公司考評」、「績效回饋」等構面呈顯著負相關。

3.內部稽核人員工作滿足之「工作本身」、「升遷」、「薪資福利」、「與上司關係」、「與同事關係」及「受重視程度」與整體工作績效各構面均呈顯著正相關。

### 三、個人屬性與各變項之差異關係

內部稽核人員個人屬性與工作壓力、工作滿足、工作績效各構面及離職傾向有不同程度之顯著差異。

### 四、企業環境因素與各變項之差異關係

內部稽核人員之企業環境因素與工作壓力、工作滿足、工作績效各構面及離職傾向有不同程度之顯著差異。

### 五、離職傾向預測力分析

以工作壓力、工作滿足及工作績效等變項之各構面進行多元逐步迴歸分析結果，以整體工作壓力之預測力最佳。

本研究依據實證分析結果，於本文最後章節提出研究發現、結論及建議，期提供給企業管理階層及內部稽核人員參考。

**關鍵字:**內部稽核人員、工作滿足、工作壓力、工作績效、離職傾向

## ABSTRACT

The main purpose of this thesis is to study the relationships among turnover intention, job stress, job satisfaction and job performance in daily work of internal auditors working in enterprise.

In order to achieve the research purpose and have the experimental Result, I designed questionnaire and sent them by e-mail to 500 internal auditors working for the companies that hire auditors. Besides, I also sent 100 questionnaires to the auditors via my auditor friends.

I received 188 valid responding samples in total and analyzed the data by using SPSS. The research result can be concluded as follows:

### 1. Turnover intention with other variable's relationship.

(1) All job stress dimensions had significant positive correlation with turnover intention.

(2) Except promotion satisfaction had no significant correlation, the other dimensions had significant negative correlation with turnover intention.

(3) Except personal performance had no significant correlation, the other dimensions had significant negative correlation with turnover intention.

### 2. Job stress, job satisfaction and job performance of relationship.

(1) Except anxiety stress had no significant correlation, the other dimensions had significant negative correlation with job satisfaction.

(2) Except anxiety stress had no significant correlation, the other dimensions had significant negative correlation with job performance.

(3) Except dependence and certificate satisfaction had no significant correlation, the other dimensions had significant positive correlation with job performance.

3. Analyzing the meaning variance between individual dimensions and job stress, job satisfaction and job performance.

We had found individual dimensions had significant variance with job stress, job satisfaction job performance and turnover intention.

4. Analyzing the meaning variance among enterprise environment factors, job stress, job satisfaction and job performance.

We had found enterprise environment factors had significant variance with job stress, job satisfaction job performance, and turnover intention.

5. The best interpretative variable for turnover intention is whole job stress.

At last, we hope our conclusions and recommendations in the last charter can do some help to business management authorities and internal auditors.

**Keyword** : internal auditor, turnover intention, job stress, job satisfaction, job performance.