

1988

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Joseph M. Larkin

James A. Schweikart
University of Richmond

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Recommended Citation

Larkin, Joseph M. and James A. Schweikart. 1988. "A Performance Model for Staff Auditors in an Internal Audit Environment." E.C.R.S.B. 88. Robins School of Business White Paper Series. University of Richmond, Richmond, Virginia.

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**A PERFORMANCE MODEL FOR STAFF
AUDITORS IN AN INTERNAL AUDIT ENVIRONMENT**

by

Joseph M. Larkin, Ph.D., CPA, CIA
Assistant Professor
Saint Joseph's University
Philadelphia, PA

and

James A. Schweikart, Ph.D., CPA
Associate Professor
University of Richmond
Richmond, VA

Address Communications to:
James A. Schweikart
Accounting Department
Robins School of Business
University of Richmond
Richmond, VA 23173

- * The authors want to thank E.I. DuPont Nemours for their help and participation in this study.

ABSTRACT

A PERFORMANCE MODEL FOR STAFF AUDITORS IN AN INTERNAL AUDIT ENVIRONMENT

Understanding individual traits associated with successful performance in internal auditing is needed to enhance efficiency in personnel policies affecting staffing, career development and retention of auditors. This study attempted to ascertain salient characteristics of individuals which may be associated with successful performance, by examining traits of successful and less successful auditors of a large manufacturing firm. The results show that individual levels of job satisfaction and motivation are most closely associated with performance. The results also show that other variables may have the potential to be associated with performance.

KEY WORDS

A PERFORMANCE MODEL FOR STAFF AUDITORS IN AN INTERNAL AUDIT ENVIRONMENT

Performance

Internal

Audit


Personnel

Job Satisfaction

Motivation

Accounting

A PERFORMANCE MODEL FOR STAFF AUDITORS IN AN INTERNAL AUDIT ENVIRONMENT

 The purpose of this research is to identify significant variables associated with successful auditor performance within the internal auditing environment. Internal auditing is both a career path as well as a training ground for financial positions throughout firms. As such, understanding these variables will enhance efficiency in staffing procedures, career development programs, and retention capabilities.

The significance of this effort can be measured in both cost reduction in an expensive recruiting and training environment as well as the assurance that a critical management control task is being performed by appropriate professionals. Both of these outcomes should increase the competitive advantage of firms.

Very little work has been done in assessing correlates with successful internal auditor performance. Researchers, rather, have concentrated on successful performance in the external auditing or public accounting environment. There are some similarities in the two career paths, but the differences may outweigh them.

The similarities lie mostly in the educational preparation for the two fields. In general, both take similar if not identical undergraduate accounting programs as preparation for job entry. In addition, the audit task has many similarities. Both audit the financial activities of the firm although with different goals in mind.

The task differences appear in the operational audit of internal auditors and detailed audits of particular areas. External auditors are primarily concerned with reasonableness of financial presentation. The career

environments are also widely different. Internal auditors are concerned with the performance of their firm. External auditors are managing several clients and, accordingly, are concerned with balancing their efforts across clients.

The expectations of internal auditors are also widely different from their external counterparts. Internal auditors are expected to become highly knowledgeable about the operations of their company. They are not necessarily professionally licensed. External auditors are expected to become auditing experts and are expected to be professionally licensed. Thus, the two careers, while showing a lot of similarities, are, indeed, quite different.

Because of the similarities in educational background and task, the factors associated with successful performance in external auditing are a reasonable starting point to establish factors associated with successful performance of their internal counterparts. The differences in tasks and career environments, however, suggest that these factors may have either a different impact, some may have no impact, or additional factors related to the specific environments may be significant. For these reasons, the model in this study concentrates on variables found in the external auditing and managerial performance literatures with the notion that additional variables, if necessary, can be added later.

Literature Review

Ross and Ferris [1981] used undergraduate grade-point average (GPA), college degree attained, and quality of school attended as indicators of ability in their study of the relationship between interpersonal attraction and organizational outcomes, including performance evaluation. They found the strongest support for the quality of school attended, followed by degree attained as the best predictors of performance. Undergraduate grades appeared

of less importance for rated performance.

Ferris and Larcker [1983] using the same three proxy variables found mixed support for all three variables. Their study investigated predictive variables of staff auditor performance in two large public accounting firms.

To measure ability in this study, three items were used. They are: college grade-point average, degree attained and school attended.

Ivancevich and Strawser [1969] performed a comparative analysis of job satisfaction of industrial managers and certified public accountants. The project focused upon the respondents' self-actualization and security needs. They found that the needs deficiencies in these areas were similar and not extremely large for both samples.

Personal characteristics and job features were used to predict job satisfaction in public accounting [Benke and Rhode, 1980]. Audit, tax and management service specialists were examined in an attempt to discern salient personal or job characteristics which may impact job satisfaction. Benke and Rhode found no statistically significant differences on either dimension across all three groups.

Katcher [1978] found positive interpersonal relationships, prestige, variety of work, and salary as the most often mentioned factors of job satisfaction among a sample of three large public accounting firms. Wood and LeBold [1970] also acknowledged the multi-dimensionality of job satisfaction among professionals.

Ferris [1977] in a study of 51 audit staff personnel demonstrated that perceived uncertainty affects individual motivation levels by inducing uncertainty into the relationship between effort and performance. It was found that as the level of environmental uncertainty increased, the level of

motivation and satisfaction decreased.

While job satisfaction was not associated in all these studies with performance, there is reasonable expectation that it could be. Thus, job satisfaction was studied. In this study, a form of Hoppock's Job Satisfaction Questionnaire was used to measure an employee's job satisfaction. It was used because of its brevity and previous reliability [McNichols, et al., 1978; Harrell and Stahl, 1984].

Ferris and Larcker [1983] deviated from the narrow focus of the relationship between individual motivation and performance. They examined the relationships between a broad group of employee characteristics and performance. Their findings suggest that while rated performance was primarily a function of the auditor's motivation and organization commitment, rewarded performance (or salary) was primarily a function of task-related ability and interpersonal attraction between the employee and his supervisor.

Harrell and Stahl [1984], in a CPA firm setting, tested McClelland's Needs Theory, a motivation model based upon the relationship between job satisfaction and work performance. Their results suggest that the theory might provide a conceptual explanation of why some individuals experience relatively high job satisfaction in an environment where their contemporaries experience relatively low job satisfaction.

Ferris [1977] and Jiambalvo [1979] also focused on the impact of employee motivation on performance in the public accounting environment. However, these studies were able to explain only a modest portion of the variation in performance among public accountants.

In this study, a series of questions within the Expectancy Theory paradigm was used to assess motivation of participants.

Organizational commitment may be defined as the strength of an individual's identification with and involvement in a particular organization [Steers, 1977]. This commitment is characterized in prior research by three factors: 1) a strong belief in and acceptance of the organization's goals and values; 2) a willingness to exert considerable effort on behalf of the organization; and 3) a strong desire to maintain membership in the organization [Porter et al., 1974].

An employee's task-related ability was found to be a moderating variable in the relationship between performance and organizational commitment [Lawler, 1966]. That is, employees might perform quite poorly, in spite of their commitment level, simply because they lack certain job-related skills. Nevertheless, organizational commitment has been shown to be associated with performance.

To measure organizational commitment, this study asked two questions dealing with the participant's perceived contribution to the organization and the likelihood of a long-term commitment to the organization.

Aranya et al. [1981] analyzed the professional commitment of Canadian Chartered Accountants. Organizational commitment, professional-organizational conflict, satisfaction with income and organizational level were examined. Commitment to the organization was shown to be the most powerful predictor of the chartered accountants' professional commitment at all organizational levels. At the same time, professional-organizational conflict was found to have a negative impact on professional commitment.

Sorensen and Sorensen [1974] explored the dysfunctional outcomes of professional-organizational conflict in a study of 264 CPAs in large public accounting firms. They showed that conflict between professionalism and

bureaucratism resulted in job dissatisfaction and job migration.

This study measured professional commitment by asking respondents to report the subjective probability of remaining in their current division. This simple estimate was used due to the limited findings from prior work.

Interpersonal attraction between superior and subordinate has been examined for its impact on performance ratings. One aspect of interpersonal attraction which has been considered extensively is physical attractiveness. Dion et al. [1972] found a significant positive relationship between physical appearance and social interaction. Miller [1970] found the physically attractive to be judged as more likeable, friendly, confident, sensitive, and flexible than the physically unattractive.

In a rather comprehensive study of interpersonal attraction, Ross and Ferris [1981], simultaneously considered the relationships between attitude similarity, physical attraction and social background to organizational outcomes such as performance evaluations. Their findings revealed convincing support for the impact of physical attractiveness on performance and mixed support for attitude similarity and social background.

In this study, interpersonal attraction was measured using a questionnaire of items which measure the professional and general interest attitudes of both the raters and ratees. Physical attractiveness was not capable of being measured.

Research Model

Based upon the review of literature in the areas of performance evaluation and external auditing, the following research model was proposed:

Insert Figure 1 Here

It is important to clarify that the dependent variable is a cognitive perception by a superior (rater). The actual measure of performance, therefore, may be affected by rater bias. It is for this reason that interpersonal attraction is included in the model along with the attributes of the ratee (employee).

Research Hypotheses

The model can be summarized into the following hypotheses for purposes of testing:

- H1: There is a direct positive relationship between an internal auditor's (IA) measured performance and his/her job-related abilities.
- H2: There is a direct positive relationship between an IA's measured performance and his/her job satisfaction.
- H3: There is a direct positive relationship between an IA's measured performance and his/her job-related motivation.
- H4: There is a direct positive relationship between an IA's measured performance and his/her organizational commitment.
- H5: There is a direct positive relationship between an IA's measured performance and his/her professional commitment.
- H6: There is a direct positive relationship between an IA's measured performance and the strength of interpersonal attraction between the supervisor and IA.

Method

The internal audit department of E.I. du Pont Nemours was the source of the sample. Data were gathered through a controlled questionnaire supported by their management.

The sample consisted of both the current audit staff as well as recent transfers to other parts of the organization. This latter group was to ensure that all levels of performance were included in the study as both high and low performers could be transferred out of internal audit for different reasons. All respondents were still employed with DuPont, since retention is very high.

The sample consisted of managers (raters), supervisors (ratees) and auditors (ratees). This is congruent with their organization chart. After removing the instrument pretest participants, the final sample consisted of 138 professionals.

Insert Table 1 Here

Variable Definitions

Construct: Measured Performance (Dependent Variable)

Definition: The archive rating indicated on the annual performance appraisal form for an individual.

This construct was measured by gathering the individual performance ratings for each respondent from personnel files of the organization. Due to its confidential nature, the data for the overall performance appraisal only were gathered through telephone conversations with senior management. The performance appraisal ratings are extensive and strongly distinguish varying levels of performance. Five levels, or grades, are used in the rating process. Within the three highest grades are three levels.

For example, an employee may be rated outstanding overall and rated further as to falling into the top, middle or lower third of that category. These delineations provide eleven ordered ratings as shown below. The lowest two grades, unsatisfactory/weak and pending termination are seldom given. The rating is assigned after managers assigned to supervisors and auditors discuss the individuals' performances with other managers. In general, the assigned manager's recommendations for performance rating results after justification is made at this meeting.

Insert Figure 2 Here

Construct: Ability (H1) (Independent Variable)

Definition: The competency of an individual to satisfactorily perform the required tasks of a job.

Based upon previous research cited, three dimensions were used to measure the ability of an individual. All measurements were by self-report.

The first measurement of ability was the college or university attended. Using Barron's Profile of American Colleges [1986], each school was classified in accordance with its Barron's rating. Nine classifications are used in the rating process. They range from noncompetitive to most competitive.

The second measurement of ability was the highest degree attained. All respondents had either a bachelor's and/or master's degree(s). If the highest degree attained was the master's, it was used as the relevant item of interest.

The third measure was the grade-point average of the individual for the highest degree earned. That is, the undergraduate averages for holders of bachelor's degrees and the graduate averages for master's degrees were used with a scale ranging from A=4.0, B=3.0,....to F=0.0.

Construct: Job Satisfaction (H2) (Independent Variable)

Definition: The overall level of an individual's personal satisfaction with his position within the organization relative to his co-workers.

A version of Hoppock's Job Satisfaction Measure (1935) as discussed was used to measure job satisfaction. It consists of a five-item instrument.

Construct: Motivation (H3) (Independent Variable)

Definition: That which moves someone to a certain course of action or behavior.

This construct was measured within the Expectancy Theory paradigm. Expectancy Theory refers to a set of decision theories of work motivation and performance [Vroom, 1964]. The main point of this theory suggests that the

motivation of an individual to perform at a particular level of effort is a function of the products of: (1) the value (valence) an individual places on an outcome, (2) the individual's probability estimate that effort leads to performance (expectancy) and, (3) that performance leads to the outcome (instrumentality) [Ferris, 1977]. This theory is commonly known as the VIE Theory. Items were developed inquiring about respondents' valences, expectancies, and instrumentalities.

If any single component of the VIE model breaks down, the level of motivation to perform will be affected. The model suggests and hypothesizes that an individual's performance level is related to the individual's motivation. In equation form, motivation may be written as follows:

$$M = (E \rightarrow P) (P \rightarrow O) (V)$$

where:

M = motivation to perform

V = valence or value attached to outcome

P = performance

E = effort

O = outcome

\rightarrow = belief in yield

Construct: Organizational Commitment (H4) (Independent Variable)

Definition: The degree of loyalty of an individual to his or her organization, as perceived by the individual.

This is manifested in the individual's assessment of the likelihood that he or she will maintain membership in the organization (firm). Two questions were asked to test this hypothesis.

1. Relative to my co-workers on the job, I work very hard.
2. From 0 to 100%, please estimate the probability that you will be with your organization three years from now.

_____ %

Item 1 above assumes that willingness to work hard is associated with commitment. The data for question one were scaled from strongly agree to strongly disagree. The product of the above item scores served as the respondent's organizational commitment measure.

Construct: Professional Commitment (H5) (Independent Variable)

Definition: The degree of loyalty of an individual to his or her profession, as perceived by the individual.

This is manifested in the respondent's probability assessment of future organizational membership within the Auditing Division. The following question was asked to test this hypothesis.

If you believe that you will be with your organization three years from now, from 0 to 100%, please estimate the probability that you will be in your current division or position.

Construct: Interpersonal Attraction (H6) (Independent Variable)

Definition: The level of congruency between two individuals concerning their attitude similarities on both professional and general issues.

To test this hypothesis, a series of questions dealing with general interest and professional issues was presented. Each respondent was unobtrusively identified to determine his/her role in the rater/ratee dyad. With the assistance of management, rater-ratee pairings were identified for each manager/staff auditor and supervisor. An absolute total attitudinal difference between him/herself and his/her evaluator was computed on a variety of constructs. This statistic served as the interpersonal attraction measure for the study.

All items pertaining to each construct are identified on the instrument in the Appendix.

Pretest

The instrument was reviewed by five senior managers and adjustments were made for sensitive items and items which they could identify as being inapplicable. The adjusted instrument was then pretested on twenty DuPont auditors. Item analysis was performed for the Likert scaled items, and poor discriminators were removed. The final instrument appears in the Appendix.

Results

START → The overall response rate was sixty-five percent. No second mailing was considered necessary and responses were timely. Table 2 shows the response rate by category.

Insert Table 2 Here

Of the eighty-three staff and supervisors who responded to the instrument, eight-one received performance evaluations by managers. Table 3 shows the performance appraisals for both staff and supervisor auditors. The table shows that a variety of performance levels was awarded.

Insert Table 3 Here

The Kruskal-Wallis (K-W) one-way analysis of variance test was used to test association of the independent variables with assigned performance. It is an extension of the Mann-Whitney test. The results are shown in Table 4.

Insert Table 4 Here

Job satisfaction and motivation were found to be significantly related to measured performance at the .05 level. Additionally, organizational commitment and interpersonal attraction were found to be less related to

measured performance if the significance level is raised slightly. College prestige, one of the three proxy variables used to measure ability, was also related to measured performance. Overall, given a criterion of .05 for significance, support was found for hypotheses two and three.

Performance Appraisal and Ability (H1)

The results of this study are similar to those of Ferris [1982], which found limited relationships between the educational factors examined and subsequent employee performance. Ross and Ferris [1981] found the strongest support for quality of school attended, followed by degree attained as the strongest correlates to subsequent performance. Undergraduate grades appeared of little importance for rated performance.

The weak relationship between performance appraisal and the highest degree attained and grade point average (GPA) is interesting because it raises some question as to whether the organization is justified in paying a premium for individuals possessing a graduate degree or for those with higher GPAs. However, interpretation of the findings of hypothesis one must be done cautiously. The demographic data concerning the highest degree attained indicate that four of the seven managers (raters) responding possess an advanced degree. This may imply that the organization highly values advanced education for supervisors and managers but not for those early in their careers.

The relationship between performance rating and prestige of school attended is also of interest. Regardless of whether there is a true relationship between the school attended and subsequent performers, there may be, at least, a perceived institution value. A feeling may exist among management that certain schools traditionally produce high performers. However, an

examination of the rated prestige of school attended of the seven responding managers does not indicate a tendency towards any particular category. That is, no clustering was found among responses. The moderate relationship between performance and college prestige suggests that perhaps, the organization should continue to recruit members at the same institutions, since their recruiting efforts appear effective.

Performance Appraisal and Job Satisfaction (H2)

A strong relationship was found to exist between performance appraisal and job satisfaction. The vast majority of respondents indicated high-moderate to high levels of job satisfaction. This is indicative of the sensitivity of management to its employees. Further, satisfaction was high across all three levels of the organization.

Performance Appraisal and Motivation (H3)

The significant relationship between performance and motivation to perform supports the findings of Ferris [1977] and Jiambalvo [1979]. These prior studies were able to explain modest portions of the variation on performance among public accountants.

Performance Appraisal and Organization Commitment (H4)

A priori, it was expected that organizational commitment would be reasonably strong. The participating company is known for high levels of concern for its employees, and long tenures with the organization are common. This notion was supported, as most respondents indicated high probabilities of remaining with the organization. A moderate relationship (significant at the .08 level) was found between the two variables. The results are similar to prior research [Lawler, 1966; Mowday, et al., 1974; Ferris, 1981]. In each of

these studies, organizational commitment was related to measured performance.

Performance Appraisal and Professional Commitment (H5)

The proxy measure of professional commitment, the intent to remain in the current position, may be only a partial measure of commitment to the profession. There may be other intervening variables which are relevant.

Management tends to encourage employees to migrate within the organization. Thus, current positions within the audit division may be viewed as interim in the sense that they are a training ground for future positions. The weak correlation could be a result of a strong skewness towards the low likelihood of remaining.

Demographically, low levels of professional certification (e.g. CIA and/or CPA) were reported among respondents which may also indicate short-term commitment to the internal auditing profession. This should not be misinterpreted to conclude that the performance of current tasks is deficient. It is quite possible to perform well, yet intend to remain in a position for a relatively short while.

Managers reported higher levels of intent to remain in their current positions. This is understandable since they are further along in their careers and may have made a conscious decision earlier in their careers to remain within the audit division.

Performance Appraisal and Interpersonal Attraction (H6)

Corporate "culture" can be manifested in attitude similarity. It is plausible to suggest that superiors and subordinates may share common opinions and that the similarities may be related to measured performance. The significance level of .08 may indicate a moderating effect.

A discussion with management revealed a conscious effort to recruit those individuals who, at least, share the viewpoints of their prospective managers. Table 5 shows that attitude similarity was not consistent between raters and ratees.

Insert Table 5 Here

Conclusion

This study found a relationship between job satisfaction and performance evaluation as well as motivation and performance evaluation. The results also demonstrate a potential relationship of ability and interpersonal attraction with performance. While job satisfaction and performance are consistent with prior work in related fields, the latter variables suggest the potential of unique characteristics of high performers in the internal audit environment.

The ability and interpersonal attraction constructs should be further developed in future work. Also, this study employed the subjects of only one company so to extract meaningful specific data. To generalize, however, this study needs to be replicated with the expanded constructs in another company preferably in another industry.

Understanding the factors related and perhaps causing successful performance in the internal audit environment is critical for career development as well as effective performance of a vital function. While there appears to be consistency with other works in other fields in some of the variables related to performance, there are probably some unique causal factors. Determining other factors, therefore, is an important challenge to both behavioral and internal audit researchers.

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TABLE 1
Stratified Sample
Current and Former Auditors
by Level

	Staff	Supervisor	Manager	Total
Current	88	7	11	106
Former	<u>24</u>	<u>7</u>	<u>1</u>	<u>32</u>
Total	<u>112</u>	<u>14</u>	<u>12</u>	<u>138</u>

TABLE 2
Survey Response Rate
By Level

<u>Level</u>	<u>Max. Response</u>	<u>Act. Response</u>	<u>Percentage</u>
Staff (Ratee)	112	71	63%
Supervisor (Ratee)	14	12	86
Manager (Rater)	<u>12</u>	<u>7</u>	<u>58</u>
Total	<u>138</u>	<u>90</u>	<u>65%</u>

TABLE 3
Performance Appraisals Given
To Responding Auditors
By Level

Overall Rating	Within Category Rating	Staff	Rating by Level Supervisor	Total
Outstanding	high	4	1	5
	medium	9	3	12
	low	7	0	7
Very good	high	8	3	11
	medium	23	1	24
	low	6	2	8
Good	high	4	1	5
	medium	5	0	5
	low	4	0	4
		<hr/>	<hr/>	<hr/>
* Total		<u>70</u>	<u>11</u>	<u>81</u>

* 1 staff and 1 supervisor per Table 2 did not receive an annual performance evaluation due to first year in position.

TABLE 4
Kruskal - Wallis ANOVA
Independent Variables with Performance
Staff and Supervisors

Variable/Item	Chi Square	Signif.	Correct for Ties	
			Chi Square	Signif.
Ability				
Education Level	.03	.87	.03	.87
College Prestige	12.40	.09	12.83	.08
GPA	4.60	.20	4.81	.19
Job Satisfaction	9.60	.01	9.94	.01*
Motivation	15.37	.03	15.92	.01*
Organizational Commitment	8.15	.81	8.45	.08
Professional Commitment	12.02	.68	12.44	.65
Interpersonal Attraction	15.08	.09	15.56	.08

* Significant at .05 level

TABLE 5
Absolute Attitudinal Difference
Between Rater and Ratee

<u>Difference</u>	<u>Level</u>		<u>Total</u>
	<u>Staff</u>	<u>Supervisor</u>	
0	0	0	0
1	1	0	1
2	3	1	4
3	2	0	2
4	3	0	3
5	5	0	5
6	0	0	0
7	2	0	2
8	1	0	1
9	3	0	3
10	2	0	2
11-17	0	0	0
18	<u>1</u>	<u>0</u>	<u>1</u>
* Total	<u>23</u>	<u>1</u>	<u>24</u>

* Due to manager movement in the organization and non-response of certain managers, only 24 current manager/auditor dyads were found.

FIGURE 1

A Performance Model for Staff Auditors
In An Internal Audit Environment

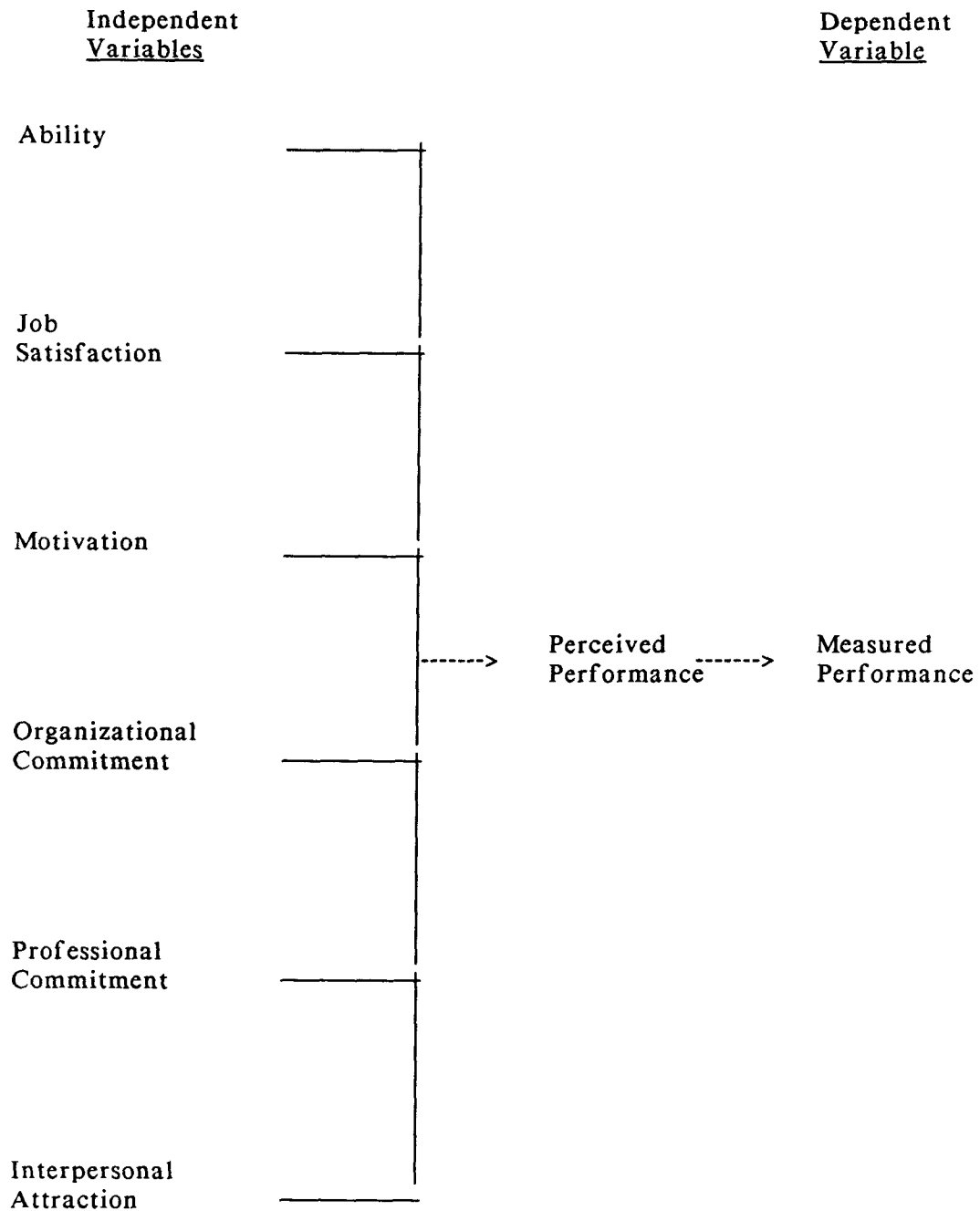


FIGURE 2

**Performance Ratings
System**

Outstanding	-	high	1
	-	medium	2
	-	low	3
Very Good	-	high	4
	-	medium	5
	-	low	6
Good	-	high	7
	-	medium	8
	-	low	9
Unsatisfactory/Weak			10
Pending Termination			11

APPENDIX

Summary of Questionnaire Items

Part	Quest. #	Hypothesis	Construct/Variables
I	1-2	demographic	
	3	H1	Ability (Education)
	4-6	demographic	
	7	H1	Ability (College Prestige)
	8	H1	Ability (GPA)
II	1-20	H6	Interpersonal Attraction
	21-22	H4	Organizational Commitment
	23	H5	Professional Commitment
III	1-12 (set 1)	H3	Motivation (valence)
	1-12 (set 2)	H3	Motivation (instrumentality)
	13-14	H3	Motivation (expectancy)
IV	1-5	H2	Job Satisfaction

* *This table summarizes the questionnaire items with the applicable hypotheses and the constructs.*

APPENDIX

Questionnaire

PART I Please circle the characteristic which pertains to you.

1. Age. a. 22-25 b. 26-29 c. 30-34 d. over 34
2. Gender. a. Male b. Female
3. Education. Highest degree attained:
 - a. Bachelor's degree
 - b. Master's degree
 - c. Other _____
4. Certification.
 - a. CPA c. CMA
 - b. CIA d. Other _____
5. Length of time employed with _____
 - a. Less than 6 months
 - b. 6 months - 2 years
 - c. More than 2 years
6. Length of time employed in current position...
 - a. Less than 6 months
 - b. 6 months - 2 years
 - c. More than 2 years
7. College/University attended.

Name: _____

Location: _____
8. Grade point average. (A=4.0, B=3.0, etc.)
 - a. 2.0 - 2.4
 - b. 2.5 - 2.9
 - c. 3.0 - 3.4
 - d. 3.5 or above
9. As an active auditor, I expect/expected out-of-town travel to be/have been approximately:
 - a. 0% - 25%
 - b. 26% - 50%
 - c. 51% - 75%
 - d. more than 75%
10. I do not/did not mind the out-of-town travel estimated above:

<i>strongly</i>					<i>strongly</i>
<i>disagree</i>					<i>agree</i>
1	2	3	4	5	

PART II

Please circle the appropriate response which corresponds to your feelings towards each statement.

		<i>strongly</i> <u><i>disagree</i></u> <i>strongly</i> <u><i>agree</i></u>					Inter- personal Attraction H6
1.	The CIA designation will make me a better auditor	1	2	3	4	5	
2.	Oral and written communication skills are essential for successful IA's.	1	2	3	4	5	
3.	The current structure of audit teams unnecessarily restricts the autonomy.	1	2	3	4	5	
4.	As a profession, internal auditing is as prestigious as public accounting.	1	2	3	4	5	
5.	Internal auditing is usually not the first job choice of a college senior.	1	2	3	4	5	
6.	As an IA, there is a legitimate area of influencing people to serve organizational goals that is good for the organization	1	2	3	4	5	
7.	IA's should be willing to accept significant amounts of out-of-town travel.	1	2	3	4	5	
8.	Internal auditing is not a "profession" in the true sense of the word.	1	2	3	4	5	
9.	The IA function should assist external auditors when possible.	1	2	3	4	5	
10.	Internal auditing provides a valuable service to the organization.	1	2	3	4	5	
11.	The political party in office in Washington really has little overall effect on what happens in the country.	1	2	3	4	5	

		<i>strongly disagree</i>			<i>strongly agree</i>	
12.	The money spent on space exploration could be better used in other ways.	1	2	3	4	5
13.	Television shows contain too much violence.	1	2	3	4	5
14.	A person's physical appearance provides you with a lot of information about them.	1	2	3	4	5
15.	President Reagan has proven to be a strong leader.	1	2	3	4	5
16.	Defense spending should be decreased by the government.	1	2	3	4	5
17.	The Soviet Union is the biggest security threat to our country.	1	2	3	4	5
18.	The environment should be protected by everyone.	1	2	3	4	5
19.	The credibility of some religious groups has suffered recently.	1	2	3	4	5
20.	As a nation, the quality of life here is probably better than most countries.	1	2	3	4	5
21.	Relative to my co-workers on the job, I work very hard.	1	2	3	4	5
						Organizational Commitment H4
22.	From 1 to 100%, please estimate the probability that you will be with DuPont three years from now.					
	_____ %					
23.	If you believe that you will be with DuPont three years from now, from 0 to 100%, please estimate the probability that you will be in your current division or position.					Professional Commitment H5
	_____ %					

PART III

Please circle the appropriate response which corresponds to your feelings towards each item as they apply to you in your job.

		<i>not</i> <i>important</i>			<i>very</i> <i>important</i>		H3 Motivation (Valence)
1.	High pay.	1	2	3	4	5	
2.	Increased support from super- visors.	1	2	3	4	5	
3.	Greater opportunity to develop skills and abilities.	1	2	3	4	5	
4.	Job security.	1	2	3	4	5	
5.	Increased responsibility.	1	2	3	4	5	
6.	More enjoyment from doing my job.	1	2	3	4	5	
7.	Greater opportunity for advance- ment.	1	2	3	4	5	
8.	More opportunity to supervise others.	1	2	3	4	5	
9.	More opportunity to try out my own ideas.	1	2	3	4	5	
10.	Greater feeling of doing some- thing worthwhile.	1	2	3	4	5	
11.	More praise and recognition for completed work.	1	2	3	4	5	
12.	More opportunity to do different things.	1	2	3	4	5	

Performance of my job enables me to achieve/obtain these
outcomes.

Motivation
(Instrumentality)

		<i>strongly</i> <i>disagree</i>			<i>strongly</i> <i>agree</i>	
1.	High pay.	1	2	3	4	5
2.	Increased support from super- visors.	1	2	3	4	5

		<i>strongly</i> <i>disagree</i>		<i>strongly</i> <i>agree</i>	
3.	Greater opportunity to develop.	1	2	3	4 5
4.	Job security.	1	2	3	4 5
5.	Increased responsibility.	1	2	3	4 5
6.	More enjoyment from doing my job.	1	2	3	4 5
7.	Greater opportunity for advancement.	1	2	3	4 5
8.	More opportunity to supervise others.	1	2	3	4 5
9.	More opportunity to try out my own ideas.	1	2	3	4 5
10.	Greater feeling of doing something worthwhile.	1	2	3	4 5
11.	More praise and recognition for completed work.	1	2	3	4 5
12.	More opportunity to do different things.	1	2	3	4 5
13.	The harder I work at my job, the better my performance appraisal is.	1	2	3	4 5
14.	If I complete an assignment thoroughly and on time, I will receive a good evaluation from my supervisor.	1	2	3	4 5

PART IV

- | | |
|--|--|
| <p>1. Which one of the following shows how much of the time you feel satisfied with your job.</p> <p>a. Never</p> <p>b. Seldom</p> <p>c. About half of the time</p> <p>d. Most of the time</p> <p>e. All of the time</p> | <p>Job Satisfaction
H2
(Hoppock)</p> |
|--|--|

2. Choose one of the following statements which best tells how well you like your job?
- I hate it.
 - I dislike it.
 - I am indifferent to it.
 - I like it.
 - I love it.

PLEASE ANSWER: Question 3 if you are currently in the Auditing Division, or question 4 if you are no longer in the Auditing Division. All respondents please answer question 5.

3. Which one of the following best tells how you feel about changing your job?
- I would quite this job at once if I could.
 - I would like to change both my job and my occupation.
 - I like to exchange my present job for another one.
 - I am not eager to change my job, but I would do so if I could get a better job.
 - I would not exchange my job for any other.
4. Which one of the following best tells how you felt when you left your position in the Audit Division?
- I was very anxious to leave the position.
 - I was somewhat anxious to leave the position.
 - I was indifferent on leaving the position.
 - I was somewhat sad to leave the position.
 - I was very sad to leave the position.
5. Which of the following shows how you think you compare with other people?
- No one dislikes his/her job more than I dislike mine.
 - I dislike my job more than most people dislike theirs.
 - I like my job about as well as most people like theirs.
 - I like my job better than most people like theirs.
 - No one likes her/her job better than I like mine.