

參 考 文 獻

一、中文文獻

林柄滄(2002)，安隆(Enron)破產事件引發的會計危機，會計研究月刊，195(1)，21-28。

林傑斌(2002)，SPSS 統計分析實務設計寶典，台北：博碩文化。

林震岩(2007)，多變量分析，台北：智勝。

邱皓政(2000)，量化研究與統計分析，台北：五南。

彭台光，高月慈，林鈺琴(2006)，管理研究中的共同方法變異：問題本質、影響、測試和補救，管理學報，23(1)，77-98。

趙哲言(2006)，內部稽核群組效力與團隊凝聚力對內部稽核品質影響之研究，中國文化大學國際企業管理研究所未出版之博士論文。

鄭惠之(2004)，博達案後醒思，加強企業內部治理，健全外部監理機制，會計研究月刊，220(1)，225-241。

謝安田(2006)，企業研究方法論，台北，著者發行。

二、英文文獻

Abdel-khalik, A. R., Snowball, D., & Wragge, J. H. (1983). The effects of certain internal audit variables on the planning of

- external audit programs. *The Accounting Review*, 18(2), 215-227.
- Adams, M. B. (1994). Agency theory and the internal audit. *Managerial Auditing Journal*, 9(8), 8-12.
- Albrecht, W. S., Howe, K. R., & Stocks, K. D. (1988). What makes an internal audit department. *Internal Auditor*, 45(3), 45-49.
- Albrecht, W. S., James, D. S., & Kevin, D. S. (1993) What do internal auditors need to know? *Internal Auditor*, 55(1), 56-59.
- Almer, E. D., & Kaplan, S. E. (2002). The effects of flexible work arrangements on stressors, burnout, and behavioral job outcomes in public accounting. *Behavioral Research in Accounting*, 14(3), 1-33.
- Altman, I. (1968). E.I. financial ratios, discriminate analysis, and the prediction of corporate bankruptcy. *Journal of Finance*, 22(23), 589-609.
- Altman, I., & Taylor, D. A. (1973). *Social penetration: The development of interpersonal relationship*. New York: Holt, Rinehart, & Winston.
- Amabile, T. M., & Grysiewicz, S. S. (1987). Creativity in the R&D laboratory. *Technical report no. 30*. Greensboro, North Carolina: Center for Creative Leadership.
- Ambrose, S. (1999). *Comrades*. New York: Simon and Schuster.

American Institute of Certified Public Accountants. (1990). *The effect of an internal audit function on the scope of the independent Auditor's examination*. Statement on Auditing Standards No. 9, AICPA.

Anadarajan, M., & Anadarajan, A. (1999). A comparison of machine learning techniques with a qualitative response model for auditor's going concern reporting export systems with applications. *Journal of Finance*, 16(4), 385-392.

Appelbaum, S. H., & Hare, A. (1996). Self-efficacy as a mediator of goal setting and performance. *Journal of Managerial Psychology*, 11(3), 33-47.

Applegate, D. (2002). Shifting our focus. *The Internal Auditor*, Altamonte Springs, 59(5), 76.

Applegate, D. B., Bergman, L. G., & Didis, S. K. (1997). Measuring success. *The Internal Auditor*, 54(2), 62-67.

Avolio, B., Yammarino, F. J., & Bass, B. M. (1991). Identifying Common Methods Variance with data collected from a single source: An unresolved sticky issue. *Journal of management*, 17(3), 571-587.

Babbie, E. (1995). *The practice of social research*. New York: Wadsworth Publishing Company.

Babin, B. J., & Boles, J. S. (1998). Employee behavior in a service environment: A model and test of potential differences

- between men and women. *Journal of Marketing*, 62(2), 77-91.
- Balkaran, L. (1995). Corporate culture. *Internal Auditor*, 52(4), 56-59.
- Bandura, A. (1977). Self-efficacy: Toward a unifying theory of behavioral change. *Psychological Review*, 84(2) 191-215.
- Bandura, A. (1977). *Social learning theory*. Englewood Cliffs, New Jersey: Prentice-Hall, Inc.
- Bandura, A. (1982). Self-efficacy: Mechanism in human agency. *American Psychologist*, 37(1), 122-147.
- Bandura, A. (1997). *Self-efficacy: The exercise of control*. New York: W. H. Freeman and Company.
- Bandura, A. (2000). *Exercise of human agency through collective efficacy*. *Current Directions in Psychological Science*, 9(3), 75-78.
- Bandura, A. (2001a). Social cognitive theory: An agnatic perspective. *Annual Review of Psychology*, 52(1), 1-26.
- Bandura, A. (2001b). Social cognitive theory of mass communication. *Media Psychology*, 3(3), 265-299.
- Bandura, A. (2002). Social cognitive theory in cultural context. *Applied Psychology: An International Review*, 51(2), 269-290.

- Bandura, A., & Adams, N. E. (1977). Analysis of self-efficacy theory of behavioral change. *Cognitive Therapy and Research*, 1(4), 287-310.
- Bandura, A., & Schunk, D. H. (1981). Cultivating competence, self-efficacy, and intrinsic interest through proximal self-motivation. *Journal of Personality and Social Psychology*, 41(3), 586-598.
- Bandura, A., Adams, N. E., Hardy, A. B., & Howells, G. N. (1980). Tests of the Generality of self-efficacy theory. *Cognitive Therapy and Research*, 4(1), 39-66.
- Barley, S., & Kunda, G. (2001). Bringing work back in. *Organization Science*, 12(1), 76-95.
- Baron, R., & Kenny, D. (1986). The moderator-mediator variable distinction in social-psychological research. *Journal of Personality and Social Psychology*, 51(6), 1173-1182.
- Bar-Tal, D., Bar-Zohar, Y., Greenberg, M. S., & Hermon, M. (1977). Reciprocity behavior in the relationship between donor and recipient and between harm-doer and victim. *Sociometry*, 40(3), 293-298.
- Beaver, W. H. (1966). Financial ratios as predictors of failure, empirical research in accounting. *Journal of Accounting Research*, (3), 71-111.
- Beehr, T. A. (1986). The process of retirement: A review and

recommendations for future investigation, *Personnel Psychology*, 39(1), 31-35.

Beehr, T. A., & Newman, J. (1978). Job stress, employee health, and organizational effectiveness: A facet analysis model, and literature review. *Personnel Psychology*, 31(4), 665-699.

Berman, E. M., & West, J. P. (1998). Responsible risk-taking. *Public Administration Review*, 58(4), 346-352.

Berman, E. M., West, J. P., & Richter, M. N. (2002). Workplace relations: Friendship patterns and consequences (according to managers). *Public Administration Review*, 62(2), 217-230.

Biddle, B. J. (1979). Role theory: Expectations, identities, and behaviors. New York: Academic Press.

Bies, S. S. (2004). *Current issues in corporate governance: Effective risk management*. Vital Speeches Delivered to the Bank Administration Institute's Fiduciary Risk Management Conference, Las Vegas: Nevada.

Blieszner, E., & Adams, R. (1992). *Adult friendship*. Thousand Oaks, California: Sage Publications.

Blum, M. (1974). Failing company discriminant analysis. *Journal of Accounting Research*, 12(3), 1-25.

Boyd, N. G., & Taylor, R. R. (1998). A developmental approach to the examination of friendship in leader-follower relationships.

Leadership Quarterly, 9(1), 1-25.

Bridge, K., & Baxter, L. A. (1992). Blended relationships: Friends as work associates. *Western Journal of Communication*, 56(2), 200-225.

Brink, C. W. (1973). *Modern Internal Auditing an Operational Approach*. (3rd ed.). Chicago: The Rrenald Press Company.

Brown, P. R. (1983). Independent auditor judgment in the evaluation of internal audit functions. *Journal of Accounting Research*, 21(2), 444-455.

Bruno, F. A. (1994). An approach to quality internal auditing, *The Internal Auditor*, 51(4), 60-66.

Busch, T. (1995). Gender differences in self-efficacy and attitudes toward computers. *Journal of Educational Computation Research*, 12(2), 147-158.

Byrne, D. (1971). *The attraction paradigm*. New York: Academy Press.

Campion, M. A., Medsker, G. J., & Higgs, A. C. (1993). Relations between work group characteristics and effectiveness: Implications for designing effective work groups. *Personnel Psychology*, 46(4), 823-850.

Caplan, R. D., Cobb, S., French, J. R. P., Jr., Harrison, R., & Pinneau, S. R. Jr. (1975). *Job demands and worker health*. Publication

(No. 75, 168), Cincinnati, Ohio: Niosh.

Cashell J. D., & Aldhizer, G. R. Jr. (2002). An examination of internal auditors' emphasis on value-added services. *Internal Auditing*, 17(5), 19-31

Chambers, A. D. (1984). *Internal auditing: Theory and practice*, Chicago: Commerce Clearing House.

Chambers, R. J., Hopwood, W. S., & McKeown, J. C. (1984). The relevance of varieties of accounting information: A U.S.A. survey, *Abacus Sydney*, 20(2), 99-110.

Chatman, J. A. (1989). Improving interactional organizational research: A model of person organization fit. *Academy of Management Review*, 14(3), 333-349.

Chatman, J. A. (1991). Matching people and organizations: selection and socialization in public accounting firms. *Administrative Science Quarterly*, 36(3), 459-484.

Clark, M. S., & Mills, J. R. (1979). Interpersonal attraction in exchange and communal relationships. *Journal of Personality and Social Psychology*, 37(1), 12-24.

Clark, M. W., Gibbs, T. E., & Schroeder, R. G. (1981). How CPAs evaluate internal auditors. *The CPA Journal*, 51(7), 10-13.

Colbert, J. L. (1988). Inherent risk: An investigation of auditors' judgments. *Accounting, Organizations and Society*, 13(2),

111-122.

Colbert, J. L. (1995). Risk. *The Internal Auditor*, 52(5), 36-42.

Colbert, J. L. (2002). Corporate governance: Communications from internal and external auditors. *Managerial Auditing Journal*, 17 (3), 147-152.

Colbert, J. L., Luehlging, M. S., & Alderman, C. W. (1996). Engagement risk. *The CPA Journal*, 66(3), 54-62.

Courtemanche, G. (1986). *The new internal auditing*, New York: John Wiley and Sons INC

Daily, C. M., & Dalton, D. R. (1994). Corporate governance and the bankrupt firm: An empirical assessment. *Strategic Management Journal*, 15(8), 643-654.

Davis, D. (1981). Implications for interaction versus effectance as mediators of the similarity- attraction relationship. *Journal of Experimental Social Psychology*, 17(1), 96-116.

Deakin, E. B. (1972). A discriminant analysis of predictors of business failure. *Journal of Accounting Research*, 10(1), 167-179.

DeLomba, & Paul, V. (1974). Measuring the auditor's performance, *Internal Auditor*, 31(3), 27-35.

DeMarco, V. F. (1980). Recruiting and developing internal auditors,

The Internal Auditor, 44(3), 53-57.

Demski, Joel S. (2002). Enron et al. - a comment. *Journal of Accounting and Public Policy*, 2(2), 129-130.

Didis, S. K. (1997). Communication audit results, *Internal Auditor*, 54(5), 36-38.

Dion, M. (1996). Organizational culture as matrix of corporate ethics. *The International Journal of Organizational Analysis*, 4(4), 329-351.

Duck, S. W. (1983). Friends, for life: The psychology of close relationships. New York: St. Martin's.

Festinger, L. (1957). A typology of retail failures and recoveries, *Journal of Retailing*, 69(4), 419-481.

Festinger, L., Schachter, S., & Back, K. (1950). *Social Pressures in Informal Groups*. New York: HarperCollins.

Foulke, R. A. (1968). *Practical Financial Statement Analysis*. (6th ed.). New York: Mc Craw-Hill Book Company

Frances, D. H., & Sandberg, W. R. (2000). Friendship within entrepreneurial teams and its association with team and venture performance. *Entrepreneurship Theory and Practice*, 25(2), 5-25.

Fukuyama, F. (1995). Trust: Social Virtue and the Creation of

Prosperity. London: Hamish Hamilton.

Gardner, D. G., & Pierce, J. L. (1998). Self-Esteem and Self-Efficacy Within the Organizational Context. *Group & Organization management*, 23(1), 48-70.

Gay, G. (2002). Bringing the business dynamic into the audit. *Australian CPA*, 72(1), 66-68.

Gentry, J., Newbold, P. & Whitford, D. (1985). Classifying Bankruptcy Firms with Funds Flow Components. *Journal of Accounting Research*, 23(1), 146-160.

Gibbs, T. E., & Richard, G. S. (1980). External auditor criteria for evaluating internal audit departments. *The Internal Auditor*, 43(2), 34-42.

Gist, M. E., & Mitchell, T. R. (1992). Self- efficacy: A theoretical analysis of its determinants and malleability. *Academy of Management Review*, 17(1), 183-211.

Gist, M. E., Schwoerer, C., & Rosen, B. (1989). Effects of alternative training methods on self-efficacy and performance in computer software training. *Journal of Applied Psychology*, 74(6), 884-891.

Gist, M. E., Stevens, C. K., & Beattie, A. G. (1991). Effects of self-efficacy and post-training intervention on the acquisition and maintenance of complex interpersonal skills. *Personnel Psychology*, 44(4), 837-861.

Glaman, J. M., Jones, A. P., & Rozelle, R. M. (1996). The effects of co-worker similarity on the emergence of affect in work teams. *Group and Organization Management, 21*(2), 192-215.

Governance Perspectives (2003). The institute of internal auditors' research foundation and internal auditor.

Green, G. (1976). *Role-making processes within complex organization*. Handbook of Industrial Organization Psychology, Chicago: Rand McNally.

Guess, A. K., Louwers, T. J., & Strawser, J. R. (2000). The role of ambiguity in auditors' determination of budgeted hours. *Behavioral Research in Accounting, 12*(1), 119-138.

Gupta, N., & T. A. Beehr. (1979). Job Stress and Employee Behavior. *Organizational Behavior and Human Performance, 23*(1), 373-387.

Hackman, J. R., & Lawler, E. E. (1971). Employee reactions to job characteristics. *Journal of Applied Psychology, 55*(1), 256-286.

Hackman, J. R., & Oldham, G. R. (1975). Development of the job diagnostic survey. *Journal of Applied Psychology, 60*(1), 159-170.

Hackman, J. R., & Oldham, G. R. (1976). Motivation through the design of work: Test of a theory. *Organizational Behavior and Human Performance, 16*(2), 250-279.

- Haley, D. C., & McKeon, J. M., Jr. (1990). Decentralized operational auditing - the effective use of the internal audit function. *The Mid - Atlantic Journal of Business*, 26(2), 81-92.
- Hardy, M. E., & Conway, M. E. (1978). *Role theory: Perspectives for health professionals*. New York: Appleton-Century-Corfts.
- Haskins, M. E. (1987). Client control environments: An examination of auditors' perceptions. *The Accounting Review*, 62(3), 542-563.
- Hays, R. B. (1985). A longitudinal study of friendship development. *Journal of Personality and Social Psychology*, 48(4), 909-924.
- Herbiniak, L. G., & Alluto, J. A. (1972). Personal and role-related factors in the development of organizational commitment. *Administrative Science Quarterly*, 17(4), 556-560.
- Hofstede, G. (1980). Culture's consequences: *International differences in work-related values*. Thousand Oaks, California: Sage.
- Horngren, C. T., & Foster, J. (1991). *Cost Accounting: A Managerial Emphasis*. (7th ed.). Prentice-Hall.
- Hoy, W. K., & Woolfolk, A. (1990). *School health and teacher efficacy*. Paper presented at the annual meeting of the American Educational Research Association, Boston.
- Huss, Fenwick. H., & Fred, A. Jacobs. (2000) An integrative model

of risk management in auditing. *American Business Review*, 18(2), 113-123.

Ivancevich, J. M., & Matteson, M. T. (1980). *Stress and work: A managerial perspective*. Glenview, Illinois: Scott-foreman.

Jackson, M. D., Kusel, J., & Pumphrey, L. D. (1987). Moving up in Banking-Characteristics of Effective internal Auditors. *The Internal Auditor*, 42(2), 31-34.

Jackson, S., & Schuler. R. (1985). A meta-analysis and conceptual critique of research on role ambiguity and role conflict in work settings. *Organizational Behavior and Human Decision Processes*, 36(1), 16-78.

Jehn, K. A., & Shah, P. P. (1997). Interpersonal relationships and task performance: An examination of mediating processes in friendship and acquaintance groups. *Journal of Personality and Social Psychology*, 72(4), 775-790.

Jehn, K. A., Chadwick, C., & Thatches, S. M. B. (1997). To agree or not to agree: the effects of value congruence, individual demo-graphic dissimilarity, and conflict on workgroup outcomes. *The International Journal of Conflict Management*, 8(4), 287-305.

Jex, S. M. (1998). *Stress and job performance*, London: Sage Publications.

John, S. (2002) WorldCom must survive the scandal, Taiwan News.

- Jones, G. R. (1986). Socialization tactics, self-efficacy, and newcomers' adjustments to organizations. *Academy of Management Journal*, 29(2), 262-279.
- Julien, F. W., & Lampe, J. C. (1993). Performance measures in internal auditing. *Internal Auditing*, 9(2), 66-73.
- Kahn, R. D., Wolfe, D. M., Quinn, R. P., Snoek, J. D., & Rosenthal, R. A. (1964). *Occupational stress of role conflict and ambiguity*. New York: Wiley.
- Kanungo, R. N. (1982). Measurement of job and work involvement, *Journal of Applied Psychology*, 67(1), 341-349.
- Kerlinger, F. N. (1986). *Foundations of behavioral research*. New York: Holt, Rinehart and Winston.
- Kidwell R. E., Jr. Mossholder, K. W., & Bennett, N. (1997). Cohesiveness and organizational citizenship behavior: A multilevel analysis using work group and individuals, *Journal of Management*, 23(6), 775 -793.
- Kinicki, A., & Williams, B. K. (2003). *Management: A practical introduction*. New York: McGraw-Hill.
- Knowles (1970). The modern practice of adult education: Andragogy versus earning and the learning organization: Examining the connection between the individual and the learning environment. *Human Resource Development Quarterly*, 9(4), 365-375.

- Krackhardt, D., & Kilduff, M. (1999). Whether close or far: Social distance effects on perceived balance in friendship networks. *Journal of Personality and Social Psychology*, 76(5), 770-782.
- Krackhardt, D., & Stern, R. N. (1988). Informal network and organizational crises: An experimental simulation. *Social Psychology Quarterly*, 51(2), 123-140.
- Kram, K. E., & Isabella, L. A. (1985). Mentoring alternatives: The role of peer relationships in career development. *Academy of Management Journal*, 28(1), 110-132.
- Kroeger, L. (1993). Coaching the Internal Audit Team to Writing, *Internal Auditor*, 50(4), 59-61.
- Kruger, L. J. (1997). Social support and self-efficacy in problem solving among teacher assistance teams and school staff. *The Journal of Education Research*, 90(3), 164-168.
- Langfred, C. W. (2000). The paradox of self-management: Individual and group autonomy in work groups. *Journal of Organizational Behavior*, 21(5), 563-585.
- Lee, C., & Bobko, P. (1994). Self-efficacy beliefs: Comparison of five measures. *Journal of Applied Psychology*, 79(3), 364-369.
- Lee, T. S., & Yeh, Y. H. (2001). *Corporate governance and financial distress: Evidence from Taiwan*. Asia Pacific Finance Association Conference.

- Lin, S. M., & Chen, Y. C. (2003). *Multivariate analysis in management*, Yeh-Yeh Publishing.
- Lincoln, J. R., & Miller, J. (1979). Work and friendship ties in organizations: A comparative analysis of networks. *Administrative Science Quarterly*, 24(1), 181-199.
- Lock, E. A., & Latham, G. P. (1990). *A theory of goal setting and task performance*, Englewood cliffs, New Jersey: Prentice-Hall.
- Macauley, S. (1963). Non-contractual relations in business: A preliminary study. *American Sociological Review*, 28(2), 55-67.
- Maddux, J. E. (1995). *Self-efficacy adaptation, and adjustment: Theory, research and application*. New York: Plenum.
- Maletta, M. J. (1993). An examination of auditors' decisions to use internal auditors as assistants: The effect of inherent risk. *Contemporary Accounting Research*, 9(2), 508-525.
- Margheim, L. L. (1986). Further evidence on external auditors' reliance on internal auditors. *Journal of Accounting Research*, 24(1), 194-205.
- Markiewicz, D., Devine, I., & Kausilas, D. (2000). Friendships of women and men at work job satisfaction and resource implications. *Journal of Management Psychology*, 15(2), 161-184.

- Martin, R. P. (1983). *An analytic study of burnout syndrome as it occurs among Para church professionals*. Unpublished Doctoral Dissertation, University of Pittsburgh.
- Mayer, R. C., Davis, J. H., & Schoorman, F. D. (1995). An integrative model of organizational trust. *Academy of Management Review*, 20(3), 30-38.
- McAvoy, A. S. (1977). How to improve productivity in internal auditing. *The Internal Auditor*, 34(5), 63-66.
- McGrath, J. E. (1976) Stress and behavior in organization. *Handbook of industrial and organizational psychology*, Chicago: Rand McNally.
- Mchame, D. (1997). Risk-based Auditing, *The Internal Auditor*, 54(3), 22-27
- McLagan, P. A. (1983). Model for excellence : The conclusions and recommendations of the ASTD training and development study. Washington, DC: American Society for Training and Development.
- Messier, William F, Jr., & Elizabeth, A., Austen. (2002). Inherent Risk and Control Risk Assessments: Evidence on the effect of Pervasive and Specific Risk Factor. *Auditing*, 19(2), 119-133.
- Mills, J., & Clark, M. S. (1982). *Exchange and communication relationship*. In L. Wheeler (Ed.), *Review of personality and social psychology*, 3 (pp. 121-144). Beverly Hills: Sage.

Moeller, R. R. (1999). *Brink's Modern Internal Auditing*. New York: John Wiley.

Morris, N. (1978). How does your audit department rate? *The Internal Auditor*, 40(2), 69-77.

Morrison, R. (2004). Informal relationship in the workplace: associations with job satisfaction, organizational commitment and turnover intentions. *New Zealand Journal of Psychology*, 33(3). 114-128.

Mowday, R. T., Porter, L. W., & Steers, R. M. (1982). Employee organization linkages: The psychology of commitment absenteeism and turnover. New York: Academic Press.

Nielsen, I. K., Jex, S. M., & Adams, G. A. (2000). Development and validation of scores on a two-dimensional workplace friendship scale. *Educational and Psychological Measurement*, 60(4), 628-643.

Nunnally, J. C. (1978). *Psychometric Theory*, New York: McGraw-Hill.

Odden, C. M., & Sias, P. M. (1997). Peer communication relationships and psychological climate. *Communication Quarterly*, 45(3), 153-166.

Ohlson, J. A. (1980). Financial ratio and probabilistic prediction of bankruptcy. *Journal of Accounting Research*, 18(1), 109-131.

- Parsons, T. (1961). An outline of the social system. In T. Parsons (Ed.), *Theory of Society*, (pp. 41-43). New York : Free Press.
- Pelfrey, S. & Eilee, P. (1993). Updating Internal Auditor Productivity Criteria. *Internal Auditing*, 9(1), 25-32.
- Perrone, K. M., & Sedlacek, W. E. (2000). A comparison of group cohesiveness and client satisfaction in homogenous and heterogeneous groups. *Journal for Specialists in Group Work*. Washington, 25(3), 243-251.
- Pintrich, P. R., & DeGroot, E. V. (1990). Motivational and self-regulated learning components of classroom academic performance. *Journal of educational psychology*, 82(1), 33-40.
- Pintrich, P. R., & Schunk, D. H. (2002). *Motivation in education: Theory, research, and applications*. (2nd ed.). New Jersey: Prentice Hall.
- Pulakos, F. D., & Wexley, K. N. (1983). Actual similarity, sex, and performance ratings in manager-subordinate dyads. *Academy of Management Journal*, 26(1), 129-139.
- Rahmanaand, M., & Halladay, M., (1988). Accounting information systems: Principles application and future directions. Prentice Hall International Inc.
- Ratliff, R. L., Wallace, W. A., Loebbecke, J. K., & McFarland, W. G. (1988). *Internal Auditing: Principles and Techniques*. Florida: The Institute of Internal Auditors Press.

- Ray, E. B. (1993). When the links become chains: Considering dysfunctions of supportive communication in the workplace. *Communication Monographs*, 60(1), 106-111.
- Rickard, P. (1993). Measuring Internal Audit Performance. *Australian Accountant*, 57(2), 21-23.
- Riggs, M. L., & Knight, P. A. (1994). The impact of perceived group success-failure on motivational beliefs and attitudes: A casual model. *Journal of Applied Psychology*, 79(5), 755-766.
- Riordan, C. M., & Griffeth, R. W. (1995). The opportunity for friend-ship in the workplace: An underexplored construct. *Journal of Business and Psychology*, 10(2), 141-154.
- Rizzo, J. R., House, R. J., & Lirtzman, S. L. (1970). Role conflict and ambiguity in complex organizations. *Administrative Science Quarterly*, 15(2), 150-163.
- Robbins, S. P. (2001). *Organizational behavior: Concepts, controversies and applications*. New York: Prentice-Hall International.
- Roth, W. G. (1985). Treatment implications derived from self-efficacy research with children. *Doctor of Psychology Research Paper*, Biola University, California.
- Rubin, Z., & Shenker, S. (1976). Friendship, proximity, and self-disclosure. *Journal of Personality and Social Psychology*, 22(1), 1-22.

- Salmon, E. R., & Chadler, E. W. (1982). The Framework and Beyond. *The Internal Auditor*, 40(2), 35-39.
- Sawyer, L. B., & Chichester, G. V. (1996). The manager and the internal auditor: Partners for profit, England. New York: Wiley.
- Schneider, A. (1984). Modeling external auditors' evaluations of internal auditing. *Journal of Accounting Research*, 22(2), 657-677.
- Schneider, A. (1985). The reliance of external auditors on the internal audit function. *Journal of Accounting Research*, 23(2), 911-919
- Scholz, U., Gutierrez-Dona, B., Sud, S., & Schwarzer, R. (2002). Is perceived self-efficacy a universal construct? Psychometric findings from 25 countries. *European Journal of Psychological Assessment*, 18(3), 242-251.
- Schroeder, R. G. (1977) How to Audit Internal Auditing. *The Internal Auditor*, 26(2), 21-25.
- Schunk, D. H. (1983). Ability versus effort attribution feedback: Differential effects on self-efficacy and achievement. *Journal of Educational Psychology*, 75(6), 848-856.
- Schunk, D. H. (1989). Self-efficacy and cognitive skill learning. In C. Ames, and R. Ames (Eds.), *Research on motivation in education*. (pp. 13-44). San Diego: Academic Press.

- Schwartz, S. H. (1977). Normative influences on altruism. In L. Berkowitz (Ed.), *Advances in experimental social psychology*, (pp. 221-279). New York: Academic press.
- Scott, K. D., & Taylor, G. S. (1985). An examination of conflicting findings on the relationship between job satisfaction and absenteeism: A meta-analysis. *Academy of Management Journal*, 28(3), 599-612.
- Sekaran, U. (2000). *Research Methods for Business*. New York: John Wiley & Sons.
- Shalley, C. E. (1995). Effects of conation, expected evaluation, and goal setting on creativity and productivity. *Academy of Management Journal*, 38(2), 483-503.
- Sias, P. M., & Cahill, D. J. (1998). From coworkers to friends: The development of peer friendships in the workplace. *Western Journal of Communication*, 62(3), 273-299.
- Sias, P. M., Smith, G., & Avdeyeva, T. (2003). Sex and sex-composition differences and similarities in peer workplace friendship development. *Communication Studies*, 54(3), 332-340.
- Simons, R. L. (1999). How risky is your company? *Harvard Business Review*, 77(3), 85-95.
- Sims, R. L., & Keenan, J. P. (1998). Predictors of external whistle blowing: Organizational and intrapersonal variables. *Journal*

of Business Ethics, 17(4), 411-421.

Singh, B. (1986). Role of personality versus biographical factor in creativity. *Psychological Studies*, 31(1), 91-92.

Smith, R. F. & Arthur, H. W. (1930). Change in Financial Structure of Unsuccessful Industrial Corporations. *Bureau of Business Research*, 51(2), 20-31.

SOX 2002, Sarbanes-Oxley Act of 2002, One Hundred Seventh Congress of the United States of America, At the Second Session: The City of Washington, USA.

Spector, P. E. (1997). *Job Satisfaction: Application, Assessment, and Consequences*. Thousand Oaks, CA: Sage.

Spencer, L. M. Jr., & S, M. Spencer. (1993). *Competence at work: Models for superior performance*. New York: John Wiley & Sons.

Steers, R. M., & Braunstein, D. (1976). A behaviorally based measure of manifest needs in work settings. *Journal of Vocational Behavior*, 9(2), 254-267.

Uma Sekaran (2000). *Research methods for business* (3th ed.). New York: Wiley, 310-312.

Van sell, M., Brief, A. P., & Schuler, R .S. (1981). Role conflict and role ambiguity of the literature and direction for research. *Human Rotation*, 34(1), 43-71.

- Vondra, A. A., & Schueler, D. R. (1993) Can you innovate your internal audit? *Financial Executive*, 9(2), 34-39.
- Wagner, J. W. (1965). Defining objectivity in accounting. *The Accounting Review*, 21(2), 599-605.
- Ward, D., & Robertson, D. J. (1980). Reliance on internal auditors. *Journal of Accountancy*, 38(1), 62-73.
- Welsch, H. P., & La Van (1981). Inter relationships between organizational commitment and job satisfaction, professional behavior and organizational climate. *Human Relations*, 34(2), 1079-1082.
- Whitlington, O. Rag., Pany, Kurt. Walter., & Meigs, R. F. (1992). *Principles of Auditing* (10th ed.). Prentice Hall.
- Wood, R., & Bandura, A. (1989). Impact of conceptions of ability on self-regulatory mechanisms and complex decision making. *Journal of Personality and Social Psychology*, 56(3), 407-415.
- Woodworth, B. M., & Said, K. E. (1996). Internal auditing in a multi-cultural environment: The Saudi Arabia experience. *Managerial Auditing Journal*, 11(2), 20.
- Wortzel, R. (1979). New life style determinants of women's food shopping behavior, *Journal of Marketing*. 43(1), 28-29.
- Wright, P. H. (1978). Toward a theory of friendship based on a conception of self. *Human Communication Research*, 4(3),

196-207.

Wright, P. H. (1985). The Acquaintance Description Form. In S. Duck & D. Perlman (Eds.), *Understanding personal relationships: An interdisciplinary approach*. London: Sage.

Zavgren, C. V. (1985). Assessing the vulnerability to failure of American industrial firms: A logistic analysis. *Journal of Business Finance and Accounting*, 12(1), 19-45.

Zimmerman, B. J. (1998). Academic studying and the development of personal skill: A self-regulatory perspective. *Educational Psychologist*, 33(2), 73-86.

Zimmerman, B. J. (2001). Theories of self-regulated learning and academic achievement: An overview and analysis. In B. J. Zimmerman & D. H. Schunk (Eds.), *Self-regulated Learning and Academic Achievement: Theoretical Perspectives*. (pp. 1-39). Mahwah, Lawrence Erlbaum Associates.

Zimmerman, B. J. (2002). Becoming a Self-Regulated Learner: An overview. *Theory Into Practice*, 41(2), 64-70.

Zimmerman, B. J., & Martine-Pons, M. (1990). Student differences in self-regulated learning: Relating, grade, sex, and giftedness to self-efficacy and strategy use. *Journal of Educational Psychology*, 82(1), 51-59.

Zmijewski, M. E. (1984). Methodological issues related to the estimation of financial distress prediction models. *Supplement*

to Journal of Accounting Research, 22(1), 59-82.

