

FACTORS AFFECTING THE PRODUCTIVITY OF THE INTERNAL AUDIT, AT THE IRAN INSURANCE

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ABSTRACT

In this research, interviews and fuzzy hierarchical analysis method (FAHP) is used to determine the factors affecting internal audit productivity. With regard to the two-step questionnaire, the number of respondents is 55 men at the Iran insurance. After confirming the compatibility of research findings suggest that, the technology, information, perceived role and communication skills on improving internal audit productivity is confirmed. The use of standards, development of software and the use of computer-assisted audit tools and techniques are effective on internal audit productivity at the Iran insurance.

KEYWORDS: Fuzzy Hierarchical Analysis, Internal Audit Productivity & Iran Insurance