

IMPACT OF INTERNAL AUDIT IN MANAGEMENT PERFORMANCE

IN IRAN INSURANCE INDUSTRY

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ABSTRACT

This research objective is the study of Impact of internal audit in management performance in Iran insurance industry. The managers of the insurance industry of Iran, in the branches are the statistical population. Based on the calculations, 70 people were selected as the statistical sample. In the questionnaire, Likert 5 point scale is used. Using the Cronbach's alpha coefficient, the validity of the questionnaire was confirmed. Using the Cronbach's alpha coefficient, the validity of the questionnaire was confirmed. Internal audit was in improvement of internal control. Internal audit characteristics are effectively on management performance, through improved internal control. Structural and environmental factors of auditing have the most effect.

KEYWORDS: Iran Insurance, Questionnaire & Factors of Auditing