

AN EMPIRICAL INVESTIGATION OF THE RELATIONSHIP
BETWEEN AUDIT COMMITTEE EFFECTIVENESS AND
INTERNAL AUDITORS' PROFESSIONAL OBJECTIVITY

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ABSTRACT

The objective of this study is to empirically investigate the relationship between audit committees effectiveness and internal auditors' professional objectivity. The study attempts to determine whether or not audit committees effectiveness enhances the professional objectivity and independence of internal auditors. A mail questionnaire, which was used to collect data, was sent to internal auditors as well as audit committee chairmen. The data collected had been analysed using a parametric t-test. The findings of the study showed that there is a positive relationship between audit committee effectiveness and internal auditors professional objectivity. This study adds to existing local literature on audit committees and internal auditors.