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# Internal auditing quality in the banking sector of Kosovo

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## Abstract

*Among the factors affecting the quality of internal auditing in banks are the auditors' competence, objectivity and performance. In order to verify this assertion, the authors have reviewed the relationship between the internal auditor's competence, objectivity and performance and the quality of internal audit in the commercial banks of Kosovo. To reach the research objectives and test the hypotheses, a questionnaire was compiled, which was sent to internal auditors of all Commercial Banks of Kosovo. The results of this research provide evidence that the internal auditors in Kosovo's commercial banks consider the objectivity, competence and performance as major factors that affect the quality of the internal audit (IA) function. Based on these papers results the authors recommend that Kosovo's commercial banks should ensure the availability of main resources to achieve a better functioning of the internal audit department and its function.*

**Keywords:** internal auditing, characteristics of the auditor, internal audit quality, internal control system, Kosovo

**JEL Classification:** M41, M42

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