

# The role of Internal Auditors in M&As and Shareholders' Value Creation: The case of Greece 2015-2017

MSc in International Accounting, Auditing & Financial Management

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# Thesis On Internal Auditors Role

**Joacim Rocklöv**



## **Thesis On Internal Auditors Role:**

**Brink's Modern Internal Auditing** Robert R. Moeller, 2005-01-21 Brink's Modern Internal Auditing Sixth Edition is a comprehensive resource and reference book on the changing world of internal auditing including Sarbanes Oxley compliance issues Sixth edition of a very well respected auditing resource Provides an overview of the role and responsibilities of the internal auditor Includes discussion of the Sarbanes Oxley Act and the impact it has on auditing particularly concerning controls Provides expanded coverage of fraud and business ethics Includes guidance on reporting results effectively Provides in depth discussion of internal audit and corporate governance *Exploration of a Theory of Internal Audit* Walter Hendricus Adrianus Swinkels, 2012 Scandals have undermined investor confidence in the management of firms and drawn global attention to how Management Boards of public firms are in control of their operations These scandals cleared the way for corporate governance committees to define new requirements on the control systems of public firms However the requirements of these committees did not prevent new problems with a number of firms some of which published an internal control statement This raises questions with respect to the effectiveness and completeness of the control of these firms suggesting that possible quintessential elements or aspects are missing The internal audit profession has been involved only indirectly in the discussion on corporate governance in the Netherlands This thesis explores a theory of internal audit in relation to the nature and the control systems of Dutch public listed firms This thesis explores literature and current practices to obtain a clear view of internal audits theoretical and practical contributions to the reasons of existence and scope of work in the control system of a firm Cover **Executive's Guide to IT Governance** Robert R. Moeller, 2013-02-11 Create strong IT governance processes In the current business climate where a tremendous amount of importance is being given to governance risk and compliance GRC the concept of IT governance is becoming an increasingly strong component Executive's Guide to IT Governance explains IT governance why it is important to general financial and IT managers along with tips for creating a strong governance risk and compliance IT systems process Written by Robert Moeller an authority in auditing and IT governance Practical no nonsense framework for identifying planning delivering and supporting IT services to your business Helps you identify current strengths and weaknesses of your enterprise IT governance processes Explores how to introduce effective IT governance principles with other enterprise GRC initiatives Other titles by Robert Moeller IT Audit Control and Security and Brink's Modern Internal Auditing A Common Body of Knowledge There is strong pressure on corporations to have a good understanding of their IT systems and the controls that need to be in place to avoid such things as fraud and security violations Executive's Guide to IT Governance gives you the tools you need to improve systems processes through IT service management COBIT and ITIL *The Impact of Internal Auditing During the EDP Application Design Process on Perceptions of Internal Audit Independence* Larry Eugene Rittenberg, 1975 **Artificial Intelligence and Economic Sustainability in the Era of Industrial Revolution 5.0** Abdalmuttaleb M. A. Musleh

Al-Sartawi,Abdulnaser Ibrahim Nour,2024-05-28 Industry 5.0 has been dubbed as the digital revolution with a soul This book incorporates a wealth of research which integrates artificial intelligence AI with economic sustainability and Industry 5.0 It examines the human centricity of the upcoming digital revolution and the role of sustainable technologies in enhancing the livelihoods of workers individuals communities and eventually societies It provides insight on important areas related to artificial intelligence sustainable development and society 5.0 The chapters present a wide range of topics including block chain entrepreneurship and AI AI and stock trading decisions digital transformation knowledge management chatbot engineering cybersecurity and smart metering system This book is beneficial to scholars and academics who will find in it the knowledge of the support of AI and its contribution to economic sustainability and solutions to enhance human centricity and resilience

**The Internal Auditor** ,1978 **Dissertation Abstracts** ,1966 **Internal Audit Handbook** Henning Kagermann,William Kinney,Karlheinz Küting,Claus-Peter Weber,2007-12-04 This book offers a comprehensive up to date presentation of the tasks and challenges facing internal audit It presents the Audit Roadmap the process model of internal auditing developed at SAP which describes all stages of an audit Coverage provides information on issues such as the identification of audit fields the annual audit planning the organization and execution of audits as well as reporting and follow up The handbook also discusses management related subjects Separate chapters are dedicated to special topics like IT or SOX audits

**Achieving Sustainable Business Through AI, Technology Education and Computer Science** Allam Hamdan,2024-12-18 This book focuses on the symbiotic relationship between sustainable practices and cutting edge AI technologies offering insights into how businesses can thrive in a rapidly evolving landscape This book discovers how AI is revolutionizing sustainability efforts driving efficiency and fostering a greener tomorrow From smart energy management to ethical supply chain practices this book is a guide for organizations looking to harness the power of AI for a sustainable future Engaging informative and forward thinking this book is essential reading for leaders shaping the future of business

*New Approaches to CSR, Sustainability and Accountability, Volume VI* Kıymet Tunca Çalıyurt,2025-07-02 This book continues the discussion from the first five volumes on the challenges that organizations face in order to implement sustainability ethics and effective corporate governance all of which are important elements of standing out from other companies Examining the background of the New European Consensus on development with the new guiding motto Our World Our Dignity Our Future the authors explore how this new legislation on sustainability issues around the world is forcing companies to deal directly with sustainability issues

The Gardener of Governance Rainer Lenz,Barrie Enslin,2025-02-11 This book builds on the popular GARDENER OF GOVERNANCE article which enjoys amazing traction in the professional community globally and has been translated into 25 languages The Lenz and Jeppesen 2022 thought piece introduced the 5 Ps as paths for the betterment of internal auditing People Public Performance Prosperity Purpose Profession and Planet These main fields of action and focus for the internal audit profession may determine the future role of internal

auditing its legitimacy relevance and significance The book aims to provide practical guidance for performing impactful internal audit assignments Some readers will no doubt view the authors as unorthodox and the book may be a stretch for the purist insisting on adherence to traditional rules It is pleasing to see that the new Global Internal Audit Standards advocate a pragmatic and holistic approach which should further stimulate internal audit functions moving into uncharted territory that may require from them to become more resourceful in their approach as advocated for by the authors This book is an inspiration and encouragement for all internal auditors who want to do better and aim higher particularly the forthcoming generation of internal auditors who are open minded and who may sometimes doubt themselves because of opposition or insecurity We believe that internal auditors who absorb the knowledge and make it their own will benefit from this book on their career trajectory This easy read is relatable engaging and convincing to support internal auditors globally who are seeking to widen their repertoire on their journey to become modern and effective internal auditors This book is relevant and will be insightful to internal auditors students and lecturers as well as other stakeholders including senior and executive managers and board members Drawing on Rainer s vast practical expertise gained from over 300 audits in more than 50 countries along with his series of publications and adding Barrie s hands on advice benefitting from 30 years of entrepreneurial experience the authors create an interesting blend of creative authoring that challenges the status quo and advises emerging internal auditors on becoming more impactful and effective We re dropping the pebble in the pond Let s see how far the ripples spread and to what effect

**ICBAE 2020** Bima Cinintya Pratama, Naelati Tubastuvi, Suryo Budi Santoso, Azmi Fitriati, Robbi Rahim, 2020-10-15 The 2nd International Conference of Business Accounting and Economics ICBAE 2020 continued the agenda to bring together researcher academics experts and professionals in examining selected theme by applying multidisciplinary approaches This conference is the second intentional conference held by Faculty of Economics and Business Universitas Muhammadiyah Purwokerto and it is a bi annual agenda of this faculty In 2020 this event will be held in 5-6 August at Faculty of Economics and Business Universitas Muhammadiyah Purwokerto The theme of the 2nd ICBAE UMP 2020 is Economics Strength Entrepreneurship and Hospitality for Infinite Creativity Towards Sustainable Development Goals SDGs It is expected that this event may offer contribution for both academics and practitioners to conduct researches related with Business Accounting and Economics Related Studies Each contributed paper was refereed before being accepted for publication The double blind peer reviewed was used in the paper selection

*Principles and concepts for development in nowadays society* Mauro Pinho, Marco Antonio Schueda, Danielle do Rocio Brostulin, Temos o prazer de lan ar o primeiro livro internacional do ano de 2022 voltado a rea do desenvolvimento que tem como t tulo Principles and concepts for development in nowadays society essa obra cont m 152 artigos voltados a rea multidisciplinar sendo a mesma pela Seven Publicaes Ltda A Seven Editora agradece e enaltese os autores que fizeram parte desse livro Desejamos uma boa leitura a todos Auditing Ecosystem and Strategic Accounting in the Digital Era

Tamer Aksoy,Umit Hacioglu,2021-06-14 This book examines current topics and trends in strategic auditing accounting and finance in digital transformation both from a theoretical and practical perspective It covers areas such as internal control corporate governance enterprise risk management sustainability and competition The contributors of this volume emphasize how strategic approaches in this area help companies in achieving targets The contributions illustrate how by providing good governance reliable financial reporting and accountability businesses can win a competitive advantage It further discusses how new technological developments like artificial intelligence AI cybersystems network technologies financial mobility and smart applications will shape the future of accounting and auditing for firms

**Quality of Internal Auditing in the Public Sector** Plamena Nedyalkova,2019-10-17 This book examines key methodological and organizational questions with regard to assessing the quality of internal audits By studying the status quo of these audits in the public sector including municipalities it identifies relevant weaknesses loopholes and issues In addition the book assesses the strengths and weaknesses of the approved control system to explain the reasons why and conditions under which internal audits are ineffective and proposes new metric and non metric indicators to improve the quality of internal auditing Given its scope the book offers a valuable guide for anyone responsible for financial controls and internal audits and will appeal to students and financial practitioners alike

Sustaining Competitiveness in a Liberalized Economy Ruhanita Maelah,2009-10-02 The International Management Accounting Conference 4 was held in August 2007 in Kuala Lumpur to discuss issues pertaining to the role of accounting in liberalized economy From the conference it was clear that liberalized economy does impact the direction nature and practices of accounting In response to these challenges accounting must play a proactive and relevant role to sustain the competitiveness of companies in the business environment Therefore it is the intention of the conference organizers to share the issues problems and challenges in sustaining competitiveness in liberalized economy with a larger audience through the publication of this book The book is organized in the following themes Cost and Information Management Performance Measurement Strategic Alliance The articles included in this book were selected from the papers reviewed and presented at the International Management Accounting Conference 4 The articles were written based on research findings of studies conducted in several countries including Malaysia New Zealand Indonesia UK India Saudi Arabia and Botswana Therefore they are expected to have high academic value each complete with literature review methodology data analysis and references Even though that is the case the papers have been carefully chosen and edited for mass readers This book is suitable for researchers academicians graduate students and practitioners with interest in business economics and accounting

Organizational Auditing and Assurance in the Digital Age Marques, Rui Pedro,Santos, Carlos,Inácio, Helena,2019-02-15 Auditing is constantly and quickly changing due to the continuous evolution of information and communication technologies As the auditing process is forced to adapt to these changes issues have arisen that lead to a decrease in the auditing effectiveness and efficiency leading to a greater dissatisfaction among users More research is

needed to provide effective management and mitigation of the risk associated to organizational transactions and to assign a more reliable and accurate character to the execution of business transactions and processes Organizational Auditing and Assurance in the Digital Age is an essential reference source that discusses challenges identifies opportunities and presents solutions in relation to issues in auditing information systems auditing and assurance services and provides best practices for ensuring accountability accuracy and transparency Featuring research on topics such as forensic auditing financial services and corporate governance this book is ideally designed for internal and external auditors assurance providers managers risk managers academicians professionals and students

*The Implementation of Smart Technologies for Business Success and Sustainability* Allam Hamdan,Haneen Mohammad Shoaib,Bahaaeddin Alareeni,Reem Hamdan,2022-09-24 Industry 4 0 technologies identified as the main contributor to the digitalization era New technology delivers optimal outputs by utilization of effective resource Therefore smart technologies that has inventive and creative objects became critical to enterprise recent studies shows that its led enterprises business such as SMEs to considerable investments which many organizations over the world attempt to use innovative technologies such as IoT and AI these technologies have potential on sustainable business models In addition to that innovation usage in business models led to significant benefits towards sustainability concept in SMEs marketplace Furthermore Sustainability objectives refers to corporate sustainability term which integrate enterprise operations with social educational environmental and economic benefits as process of decision making can impact during sustainability implications This book focus on the implementation of smart technologies for growing business the book includes research articles and expository papers on the applications of technology on Decision Making Healthcare Smart Universities Advertising E marketing Public Sector and Digital Government FinTech RegTech Some researchers also discussed the role of smart technologies in the current COVID 19 pandemic whether in the health sector education and others On all of these the researchers discussed the impact of smart technologies on decision making in those vital sectors of the economy

**Enhancing effective public sector governance** Audrey H. Legodi,Philna Coetzee,Lourens Erasmus,2025-04-23 Audit committees are formed to provide impartial advice on matters of governance risk management internal controls and audits performance management compliance and financial reporting It is alarming to see communities deteriorating as a result of poor municipal services despite the fact that existing audit committees serve as independent advisory boards Accountability is key to the success of municipalities individuals opposing the implementation of improved service delivery should be held accountable This book examines the obstacles that hinder audit committees from effectively executing their duties giving a thorough analysis and resolutions to the South African service delivery crisis The book s use of the IQA method reveals overlooked variables that South African municipalities and audit committees must contemplate This methodological contribution results in the construction of a literature framework to substantiate the focus of the study through the identified themes This book offers guidelines for municipal audit committees on executing their roles

successfully and ethically It also practically equips regulators including the National Treasury provincial treasuries CoGTA and SALGA with measures to enhance the efficacy of audit committees Professional bodies and Best Practices Guidance bodies may augment their standards and ethical codes to guide members serving on audit committees *Global Management Challenges for Internal Auditors* European Confederation of Institutes of Internal Auditing (ECIIA),2010-10-28 The financial crisis as well as new laws and regulations following it has lead to an increasing need for Internal Audit Enhancing the risk management systems and giving assurance to the management are a major issue on the one hand On the other hand cost cutting has also affected Internal Audit Departments Thus more with less will become a necessity for Internal Auditors The ability to work smarter will increase in importance over the coming year Sharing information and knowledge between internal audit teams will be crucial The experts of the ECIIA offer you insights and their knowledge about Internal Audit Standards Professional Practice FrameworkCorporate Governance Risk ManagementInternal Audit PracticesFuture of Internal AuditingAn excellent overview about recent developments and requirements for European Internal Auditors



## **Thesis On Internal Auditors Role** Book Review: Unveiling the Magic of Language

In a digital era where connections and knowledge reign supreme, the enchanting power of language has become much more apparent than ever. Its ability to stir emotions, provoke thought, and instigate transformation is really remarkable. This extraordinary book, aptly titled "**Thesis On Internal Auditors Role**," published by a very acclaimed author, immerses readers in a captivating exploration of the significance of language and its profound impact on our existence. Throughout this critique, we will delve into the book's central themes, evaluate its unique writing style, and assess its overall influence on its readership.

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