

Audit Dissertation Effectiveness Internal Sample

The concept of internal control has developed along with audit practice. As demands have been made for greater accountability in corporate governance, the significance of internal control systems in companies has increased. Traditionally internal control has had a fairly direct relationship to financial reporting quality but wider approaches to internal control have expanded those boundaries much further. Stakeholders are increasingly concerned with the effectiveness of internal controls, and disclosure requirements are making firms to go public with regard to their internal control systems. From a design perspective, current research suggests that internal control designs are contingent upon variables such as company strategies, risk appetite, regulatory characteristics, and organizational size. Also there is much to learn about internal control quality, and the way internal control quality is associated with overall corporate governance quality. This book fills that gap.

Master's Thesis from the year 2010 in the subject Business economics - Business Management, Corporate Governance, grade: 1,0, Anglia Ruskin University, language: English, abstract: This dissertation evaluates the significance of Internal Control Systems (ICS) within the framework of the 8th EU Directive. The author analyses the advantages, disadvantages, as well as impending conflicts and limits regarding the implementation process of an ICS in the regulatory environment of the EU. Possible theoretical implementation guidelines are elaborated on the basis of two commonly known frameworks for internal control, namely 1) the COSO Framework, which considers the general design of an ICS, except for detailed results of IT-based internal controls, and 2) the COBIT Framework, which provides details for the IT processes and their proposed controls. In addition, the author analyses the findings of a survey in which 27 internal control specialists, auditors, and internal control consultants participated. The results of the survey reveal that companies face a number of problems and challenges when aiming to implement and maintain an effective ICS. Similar to the findings in literature, the survey sample name the effort, resources, costs, and maintenance, as well as the acceptance, awareness, communication, design and complexity as the main challenges and problems an Internal Control System is confronted with. On the basis of the survey results, the author provides insights into determining an ICS' actual state, as well as its target state. Finally, the author of this dissertation proposes establishing an ICS project in order to create awareness for ICS, to structure the ICS process transparently and within an appropriate time frame. Furthermore, the usage of checklists and frameworks facilitates the implementation process of an ICS. It is recommended to use the COSO and COBIT Framework. This book continues the discussion on recent developments relating to ethical and sustainable issues in accounting & finance from Ethics and Sustainability in Accounting and Finance, Volume I. Accounting is often seen as a technical discipline that records, classifies and reports financial transactions. However, since the financial information produced concerns all interest groups both within and outside the enterprise, accounting also has social characteristics and involves multi-faceted duties and responsibilities. As such, in addition to basic principles and accepted rules and standards in the field, this book focuses on the ethical aspects and fundamentals of this profession that accountants should also take into consideration, as this is the only way

to build and preserve society's confidence in accounting and increase its social credibility.

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 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: How to Write Your Nursing and Healthcare Dissertation provides nursing and healthcare students with authoritative information on developing, writing, and presenting an evidence-based practice healthcare dissertation, project or evidence-informed decision-making assignment. Written by experienced healthcare professionals, this comprehensive textbook offers clear and straightforward guidance on sourcing, accessing, and critically appraising evidence, helping students develop their clinical research and writing skills. The authors address the common difficulties encountered throughout the process of writing a dissertation, project or evidence-informed decision-making assignment,

and offer expert tips and practical advice for managing time, developing study skills, interpreting statistics, publishing aspects of the work in a journal or at a conference, and more. Now in its second edition, this bestselling guide presents relatable and engaging scenarios to illustrate the setting of standards, explore legal and ethical frameworks, examine auditing and benchmarking, and demonstrate how evidence is applied to real-world problems. Covering the entire dissertation, project or evidence-informed decision-making assignment process from a nursing and healthcare perspective, this innovative textbook: Helps students develop and appropriately answer a clear dissertation, project or evidence-informed decision-making assignment Addresses the fundamental aspects of evidence-based practice in an accessible and readable style Features new and updated content on mini dissertations, final assessments, and evidence informed decision-making projects that many healthcare institutions now require Presents up-to-date information that meets the needs of new healthcare roles, such as the Nursing Associate and Healthcare Assistant Includes access to a companion website containing downloadable information, an unabridged dissertation sample, and links to additional resources How to Write Your Nursing and Healthcare Dissertation is a must-have guide for nursing and healthcare students, trainees, other healthcare students required to complete an evidence-based practice project, and anyone looking to strengthen their critical appraisal and assignment writing skills.

Today's internal auditor is responsible for creating higher standards of professional conduct and for greater protection against inefficiency, misconduct, illegal activity, and fraud. Now completely revised and updated, Brink's Modern Internal Auditing, Seventh Edition is a comprehensive resource and reference book on the changing world of internal auditing, including new coverage of the role of the auditor and internal control. An invaluable resource for both the new and seasoned internal auditor, the Seventh Edition provides auditors with the body of knowledge needed in order to be effective.

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.

Clinical audit is at the heart of clinical governance. Provides the mechanisms for reviewing the quality of everyday care provided to patients with common conditions like asthma or diabetes. Builds on a long history of doctors, nurses and other healthcare professionals reviewing case notes and seeking ways to

serve their patients better. Addresses the quality issues systematically and explicitly, providing reliable information. Can confirm the quality of clinical services and highlight the need for improvement. Provides clear statements of principle about clinical audit in the NHS.

Although there has been increased emphasis on research that attempts to understand, evaluate and improve audit decision making in recent years it is less well-known that some noteworthy contributions to the study of audit judgment were made in the 1950s and 1960s. This anthology contains five such contributions which in the mid 1980s were previously unpublished, out of print or not widely appreciated. The volume discusses: the importance of studying audit judgment actual studies of audit judgment techniques for quantifying the evaluation of internal controls.

Advances in Financial Economics Vol 20 is peer reviewed and focusses on International Corporate Governance.

Bachelor Thesis from the year 2013 in the subject Business economics - Investment and Finance, course: Faculty of Commerce - Department of Accounting, language: English, abstract: It was clear from the recent financial scandals and fraud law suits in the international and regional firms that the internal control in general isn't as strong as should and that there are some weaknesses that led to this outcome and that why we are interested to investigate the internal control and the internal observation systems in the listed Palestinian corporations to put the lights on the real reasons and causes for such problem. Many researchers and observers believe that one of the main reasons for such problem is the insufficient reliance on the function of the internal auditor and not assigning this function with its real importance in the companies, especially if we consider how significant is this function becomes as the companies are getting larger and the operations are extending to be more in terms of the volume and the complexity and more importantly the competition is getting tougher among the companies. The internal audit is consider to be a type of the observational procedures that can be used to assess the effectiveness of the other observational and audit procedures and that is why many researchers consider it as the core of concentration in the audit hierarchy that supplement the other tools in ensuring these tools ability to safeguard the companies' assets, make sure about the fairness of the financial data and encourage the commitment in the managerial policies. [...]

This thesis draws on agency theory to primarily investigate whether CEOs' and CFOs' voluntary certification of internal controls over financial reporting (hereafter, ICFR) is associated with audit fees and value relevance of Australian financial reports. The thesis also examines whether corporate governance and audit quality are associated with the likelihood that firms provide the CEOs' and CFOs' voluntary ICFR certification. While agency theory predicts that firms with high agency costs are less likely to implement sound internal control procedures, however, sound corporate governance and higher audit effort provides avenues

to mitigate such high agency costs. This theoretical framework is used to examine three Research Questions. CEOs' and CFOs' voluntary ICFR certification is a recommendation within the Australian Securities Exchange Corporate Governance Council Best Practice Recommendations. The ICFR certification states that the integrity of financial reports is formed on the soundness, efficiency and effectiveness of firms' risk management systems and internal compliance and controls (hereafter, CERTDISC). While disclosure of ICFR certification is not mandated, if there is a non-compliance of the recommendation, that information has to be disclosed in the annual report with an "if not why not" approach. Studies in a mandatory disclosure setting in the US find internal control deficiency is related to several firm level outcomes. For example, it is found to be negatively associated with earnings quality (Doyle, Ge and McVay, 2007b; Ashbaugh-Skaife, Collins, Kinney and LaFond, 2008; Chan, Farrell and Lee, 2008), positively associated with audit fees (Raghunandan and Rama, 2006; Hoitash, Hoitash and Bedard, 2008; Lu, Richardson and Salterio, 2011) and positively associated with cost of equity (Beneish, Billings and Hodder, 2008; Ashbaugh-Skaife, Collins, Kinney and Lafond, 2009). The inferences drawn from studies in a mandatory setting may not be applicable in a voluntary environment where disclosures of good news as opposed to bad news, are affirmative and not assured by an external auditor. Three specific related Research Questions are examined in this thesis: (1) Are corporate governance and audit quality associated with ICFR certification and disclosure? (2) Is ICFR certification and disclosure associated with audit fees? (3) Is ICFR certification and disclosure value relevant? This thesis aims at establishing a view on the effect of CERTDISC on audit fees and the value relevance of CERTDISC by investigating whether firms with strong corporate governance and audit quality implement CERTDISC and whether auditors and investors are affected by CERTDISC. Prior studies show that the effectiveness of the board and audit committee positively affects voluntary disclosures and the quality of ICFR (Klein, 2002; Leuz, Nanda and Wysocki, 2003; Beekes, Pope and Young, 2004; Agrawal and Chadha, 2005; Farber, 2005; Ashbaugh-Skaife, Collins and LaFond, 2006; Doyle, Ge and McVay, 2007a). Sound, effective and efficient ICFR reduces the auditors' control risk which, in turn, according to the audit risk model, increases detection risk. Firms with high detection risk (the risk that the auditor's testing procedures will not be effective in detecting a material misstatement) require less audit effort and therefore lower audit fees, *ceteris paribus*. The thesis is conducted using a sample of 498 Australian listed firms in 2004, the year post the introduction of CERTDISC provisions. In testing first Research Question it is found that firms audited by big-4 audit firms are associated with CERTDISC. Moreover, it is found that the positive association between corporate governance and CERTDISC is stronger for firms audited by big-4 auditors consistent with agency theory. In the audit fee tests to address Research Question 2, it is found that while CERTIDISC has no significant main effect on audit fees, corporate

governance has a significant positive main effect. This suggests firms with strong corporate governance are likely to demand higher audit effort also consistent with agency theory and a study by Carcello, Hermanson, Neal and Riley Jr (2002). However, when CERTDISC and corporate governance variables are tested for interaction effect, it is found that there is a significant positive interaction effect between CERTDISC and corporate governance on audit fees. Further analysis of the interaction effect suggests that the effect of CERTDISC on audit fees is conditional on corporate governance. In point of detail, it is found that at low levels of corporate governance, there is a negative association between CERTDISC and audit fees but at progressively higher levels of corporate governance, the effects of CERTDISC become weaker. In other words, CERTDISC has a negative effect on audit fees only for firms with low corporate governance. The results from the examination of the value relevance of CERTDISC for addressing Research Question 3 suggest that CERTDISC is positively associated with share price. More specifically, it is found that the value relevance is more prominent for firms with higher information asymmetry proxied by three measures namely audit by big-4 versus non-big-4 audit firms (non-big-4 client firms are assumed to be associated with higher information asymmetry), bid-ask spread and stock liquidity. These results suggest that investors find CERTDISC most useful for firms with high information asymmetry. Findings suggest that costly ICFR audit environment similar to that in the US under Section 404 of Sarbanes Oxley Act, 2002 may not be required as the market is able to recognize the information conveyed by the existence of ICFR. Finally, from the theoretical point of view, this thesis provides evidence consistent with theoretical predictions in agency theory. More specifically, agency theory predicts that stronger internal controls and a commitment by top management (tone at the top) to implement ICFR procedures reduces potential agency conflicts between managers and shareholders thus resulting in higher firm valuation, *ceteris paribus*. This thesis contributes to the extant literature on ICFR by investigating a unique unaudited and voluntary ICFR certification and disclosure regime. The findings have implications for investors when making an investment decision as it informs them of the reliance they can place on CERTDISC. The thesis also provides some information to the corporate regulators on whether an alternative to the regulation (Section 404 of Sarbanes Oxley Act, 2002) adopted by the US should be considered in Australia. Finally, the thesis adds to the audit fee literature by showing that both corporate governance and ICFR certification affect audit fees. It also adds to the "value relevant" literature by showing that ICFR certification information is value relevant to investors for a sample of Australian listed firms, and that the extent of value relevance depends on the information environment; ICFR is less relevant for firms with big-4 auditors and for firms with low information asymmetry.

This reader offers instant access to fifty classic and original readings in health policy and management. Compiled by experts, the editors introduce a framework

setting out the key policy drivers and policy levers, giving a conceptual framework that provides context for each piece.

Tiivistelmä: Tilintarkastuksen laadun vaikutus tarkastusvaliokunnan tehokkuuden ja taloudellisen tiedon laadun väliseen suhteeseen.

Cutting Edge Internal Auditing provides guidance and knowledge for every internal auditor, encouraging each to pioneer new ground in the development of their professional practices in all risk management, control and governance processes. Serving as an excellent reference guide that develops a pattern of internal auditing now and for the future, this book explores the concept of 'cutting edge' internal auditing as an imaginative adventure: demonstrating how this has influenced and will continue to influence the development of professionalism in internal auditing. Built on the foundations of Jeffrey Ridley's extensive internal auditing experience across the public and private sectors, the author uses his articles and research to explore and develop the motivations, goals and categories of innovation in internal auditing today. It develops and brings up to date an imaginative internal auditing model, created and used by the author in the early 1980s, drawing on research and guidance by The Institute of Internal Auditors Inc., its Research Foundation and the Institute of Internal Auditors - UK and Ireland. Each chapter stands alone by focusing on an individual internal auditing theme, considered from both the perspective of internal auditing and its customers to suggest an appropriate vision as a goal for every internal audit activity. Each chapter also includes self-assessment questions to challenge the readers understanding of its messages. Companion website contains some of the author's training slides and seventy case studies, many written by leading internal audit practitioners, this book creates a vision for future cutting edge internal auditing.

The Wiley Blackwell Handbook of Mindfulness brings together the latest multi-disciplinary research on mindfulness from a group of international scholars: Examines the origins and key theories of the two dominant Western approaches to mindfulness Compares, contrasts, and integrates insights from the social psychological and Eastern-derived perspectives Discusses the implications for mindfulness across a range of fields, including consciousness and cognition, education, creativity, leadership and organizational behavior, law, medical practice and therapy, well-being, and sports 2 Volumes

This dissertation, "Internal Control Effectiveness and the Associated Characteristics of U.S. Listed Chinese Firms" by Raymond Reed, Baker, was obtained from The University of Hong Kong (Pokfulam, Hong Kong) and is being sold pursuant to Creative Commons: Attribution 3.0 Hong Kong License. The content of this dissertation has not been altered in any way. We have altered the formatting in order to facilitate the ease of printing and reading of the dissertation. All rights not granted by the above license are retained by the author. Abstract: ? A recent and rapid increase in U.S. listed Chinese firms has occurred since the 1990's, with at least 495 firms attempting to raise capital on U.S. listing boards.

This means of fundraising has allowed investors to participate in the opportunities provided by China's growth, while enjoying the perceived benefits of the U.S. regulatory oversight. One such regulatory requirement is compliance with the provisions of the Sarbanes Oxley Act of 2002, which is largely focused on the internal controls of publically listed firms. This study examines the internal control effectiveness and associated characteristics of 198 U.S. listed Chinese firms, for the fiscal year 2009. With the use of Sarbanes Oxley Section 302 data, this study provides support for a number of previous studies and contributes new findings to the academic literature relating to audit committee financial expertise and CEO duality. This study also provides interesting findings regarding the impact of regulatory environments, when the sample listing type is divided into direct listed firms and cross listed firms. Specifically, this study finds that with U.S. listed Chinese firms, higher percentages of audit committee accounting, supervisor and user financial expertise are positively associated with internal control effectiveness. This study next finds that for direct listed firms, only higher percentages of audit committee accounting and user financial expertise are positively associated with internal control effectiveness. Finally, this study finds that for direct listed firms, CEO duality is negatively associated with internal control effectiveness. DOI: 10.5353/th_b4786943 Subjects: Business enterprises - China - Accounting

This book presents a range of recent advances concerning industrial restructuring strategies, industrial organization, industrial policy, departmental economic research, industrial competitiveness, regional industrial structure, national industrial economic security theory and empirical research. Successfully combining theory and practice, the book gathers the outcomes of the "6th International Conference on Industrial Economics System and Industrial Security Engineering", which was held at the University of Maryland, USA.

Financial regulation has entered into a new era, as many foundational economic theories and policies supporting the existing infrastructure have been and are being questioned following the financial crisis. Goodhart et al's seminal monograph "Financial Regulation: Why, How and Where Now?"

(Routledge:1998) took stock of the extent of financial innovation and the maturity of the financial services industry at that time, and mapped out a new regulatory roadmap. This book offers a timely exploration of the "Why, How and Where Now" of financial regulation in the aftermath of the crisis in order to map out the future trajectory of financial regulation in an age where financial stability is being emphasised as a key regulatory objective. The book is split into four sections: the objectives and regulatory landscape of financial regulation; the regulatory regime for investor protection; the regulatory regime for financial institutional safety and soundness; and macro-prudential regulation. The discussion ranges from theoretical and policy perspectives to comprehensive and critical consideration of financial regulation in the specifics. The focus of the book is on the substantive regulation of the UK and the EU, as critical examination is made of the

unravelling and the future of financial regulation with comparative insights offered where relevant especially from the US. Running throughout the book is consideration of the relationship between financial regulation, financial stability and the responsibility of various actors in governance. This book offers an important contribution to continuing reflections on the role of financial regulation, market discipline and corporate responsibility in the financial sector, and upon the roles of regulatory authorities, markets and firms in ensuring the financial health and security of all in the future.

Bachelor Thesis from the year 2013 in the subject Business economics - Investment and Finance, , course: Faculty of Commerce - Department of Accounting, language: English, abstract: It was clear from the recent financial scandals and fraud law suits in the international and regional firms that the internal control in general isn't as strong as should and that there are some weaknesses that led to this outcome and that why we are interested to investigate the internal control and the internal observation systems in the listed Palestinian corporations to put the lights on the real reasons and causes for such problem. Many researchers and observers believe that one of the main reasons for such problem is the insufficient reliance on the function of the internal auditor and not assigning this function with its real importance in the companies, especially if we consider how significant is this function becomes as the companies are getting larger and the operations are extending to be more in terms of the volume and the complexity and more importantly the competition is getting tougher among the companies. The internal audit is consider to be a type of the observational procedures that can be used to assess the effectiveness of the other observational and audit procedures and that is why many researchers consider it as the core of concentration in the audit hierarchy that supplement the other tools in ensuring these tools ability to safeguard the companies' assets, make sure about the fairness of the financial data and encourage the commitment in the managerial policies. [...]

"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 in-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.

Dissertation Abstracts
The Effect of the Internal Auditing on Financial Performance

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.?

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