

1. Record Nr.	UNINA9910438075803321
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Titolo	Internal control : a study of concept and themes // Olof Arwinge
Pubbl/distr/stampa	Heidelberg, : Physica-Verlag, 2013
ISBN	1-283-84960-7 3-7908-2882-3
Edizione	[1st ed. 2013.]
Descrizione fisica	1 online resource (189 p.)
Collana	Contributions to management science, , 1431-1941
Disciplina	657/.458 658.1511
Soggetti	Auditing, Internal Risk management
Lingua di pubblicazione	Inglese
Formato	Materiale a stampa
Livello bibliografico	Monografia
Note generali	Description based upon print version of record.
Nota di bibliografia	Includes bibliographical references.
Nota di contenuto	Chapter 1. Introduction -- Chapter 2. The Control System of the Firm -- Chapter 3. Key Components of the Internal Control -- Chapter 4. A Regulatory Perspective -- Chapter 5. Themes and Issues -- Chapter 6. Conclusions and Future Research.
Sommario/riassunto	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.