1. Record Nr. UNINA9910449959403321

Titolo	Current issues in external and internal auditing [[electronic resource] /] / editor, Gerald Vinten
Pubbl/distr/stampa	[Bradford, England], : Emerald Group Pub., 2004
ISBN	1-280-51539-2 9786610515394 1-84544-399-3
Descrizione fisica	1 online resource (121 p.)
Collana	Managerial auditing journal ; ; v. 10, no. 5, 2004
Altri autori (Persone)	VintenGerald
Disciplina	657
Soggetti	Auditing Auditing, Internal Electronic books.
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	CONTENTS; EDITORIAL ADVISORY BOARD; Abstracts and keywords; The future of UK internal audit education Secularisation and submergence?; The consistency of individual auditors in performing evaluations; Factors related to the organizational and professional commitment of internal auditors; Beyond Arthur Andersen Searching for answers; A comparison of internal audit in the private and public sectors; Client size, auditor specialization and fraudulent financial reporting; The disclosure of information on derivatives under SFAS No. 133 Evidence from the Dow 30 Long-term effects of the going concern opinion Book review; News
Sommario/riassunto	Internal audit education is now concentrated in just a few tuition providers within the UK, a decrease from the 1980's. Generally it is not represented at all in its own right within higher education, and may just receive a passing reference as contrasted with external auditing. Hence it is scarcely perceptible and submerged. Even where it is rarely present it seems to have become "secularised", its influence waning under the banner of "general management". The professional body, the Institute of Internal Auditors - UK and Ireland, is too busy selling its highly profitable distance learning.