



The Independence and Objectivity of the Internal Auditor

By Samuel Ntsiful

LAP Lambert Acad. Publ. Jul 2011, 2011. Taschenbuch. Book Condition: Neu. 220x150x4 mm. Neuware - Independence and objectivity are the cornerstones of the auditing profession. Even though internal auditing is generally not mandatory for companies to set up, its importance these days has increased phenomenally due to the fact that it assists companies to systematically evaluate and improve their risk management, internal controls and governance processes. Internal auditors are therefore expected to be independent and objective in order to provide unbiased and reliable reports, and to win the trust and confidence of people though admittedly, independence and objectivity are not easy to achieve in reality since the internal auditors are employees of the companies they audit and report on. This study critically investigates if independence and objectivity can truly be achieved in practice by employing a case study of the Reserve Bank of Malawi (RBM). The book will serve as a comprehensive guide for both students and practitioners of Accounting and Auditing. Also, it will immensely be useful for academicians. 68 pp. Englisch.



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