
The evolution of the internal auditing function in the context of corporate transparency

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Abstract

The study presents relevant aspects concerning the evolution of internal auditing, after the economic recession. The reasons that persuaded the authors to tackle the evolution of the internal auditing function are the timeliness actuality and importance given to internal auditing in the post-economic crisis period. Therefore, at the level of published literature, a series of studies concerning the evolution of internal auditing and its role were analysed. Following the conceptual delimitation and the presentation of the study concerning the published literature, the authors undertook a qualitative study, which covered the perspectives of the internal auditing function. The result of this analysis indicates that even though a series of changes have been undertaken concerning the function of internal auditing, in the recent period, the role and the importance of this function inside the entities will change.

Keywords: Internal audit, IIA, governance, evolution.

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