


9-1-2003

# Research Opportunities in Internal Auditing

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## eCommons Citation

Ramamoorti, Sridhar, "Research Opportunities in Internal Auditing" (2003). *Accounting Faculty Publications*. 84.  
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## Balancing the Books

### Research Opportunities in Internal Auditing

*Edited by: Andrew D. Bailey Jr., Audrey A. Gramling, Sridhar Ramamoorti,  
published by The Institute of Internal Auditors Research Foundation*

Recent scandals in corporate America and the plunging stock markets have prompted the U.S. Congress to unleash its most sweeping regulatory and corporate reform legislation since the Securities Acts of 1933 and 1934.

In the past, crises of this nature did not focus on the role of internal auditing. Today, many are looking to the internal audit function and the chief audit executive as part of the solution to a perceived breakdown in the systems of business reporting, internal control and ethical behavior.

To understand the ramifications of, and the opportunities from, the new corporate governance environment, 10 well-known and respected academics have written on the past, present and future of internal

auditing. These academics also outlined key questions that collectively present an ambitious research agenda. Chapters include:

- Internal Auditing: History, Evolution and Prospects by Sridhar Ramamoorti, Ph.D., CIA, ACA, CPA, CFE, CFSA, CRP
- Internal Audit and Organizational Governance by Dana R. Hermanson, Ph.D., CPA and Larry E. Rittenberg, Ph.D., CPA, CIA
- The Internal Audit Function: An Integral Part of Organizational Governance by T. Flemming Ruud, Ph.D., CPA
- Assurance and Consulting Services by Urton Anderson, Ph.D., CIA, CCSA, CGAP, CPA

- Auditing Risk Assessment and Risk Management Processes by William R. Kinney Jr., Ph.D.
- Managing the Internal Audit Function by Douglas F. Prawitt, Ph.D., CPA
- Independence and Objectivity: A Framework for Research Opportunities in Internal Auditing by Jane F. Mutchler, Ph.D., CPA
- Internal Auditing's Systematic, Disciplined Process by W. Morley Lemon, Ph.D., FCA, CPA and Kay W. Tatum, Ph.D., CPA.

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