

Factors Influence Internal Audit Effectiveness

Dhiana Shamki¹ & Thuraiya Amur Alhajri²

¹ Al Zahra College for Women, Muscat, The Sultanate of Oman

² Public Authority for Social Insurance, Muscat, The Sultanate of Oman

Correspondence: Dhiana Shamki, Al Zahra College for Women, Muscat, The Sultanate of Oman. E-mail: dhiana@zcw.edu.om

Received: July 26, 2017

Accepted: September 10, 2017

Online Published: September 17, 2017

doi:10.5539/ijbm.v12n10p143

URL: <https://doi.org/10.5539/ijbm.v12n10p143>

Abstract

This study aims to examine to what extent internal audit effectiveness could be influenced by selected factors namely internal audit scope, internal auditor's experience and senior management's response in the Omani public sector. Employing questionnaire including four sections with 48 questions for responds of 45 managers and 163 employees in Public Authority for Social Insurance (PASI) in the Sultanate of Oman, descriptive analysis, correlation analysis, and multiple regressions were employed to examine the relationships among the study's variables. The study found that a significant relationship between internal audit effectiveness and its scope and auditors' experience in the employees' sample while they were insignificant in the managers' sample. Finally, it is found that there is insignificant relationship between internal audit effectiveness and senior management's response. Based on the findings, an awareness has to be maximized on employees to better cooperate with internal audit staff to improve the applications of internal audit standards. Managers are well interested in organization's activities and performance depending on the internal audit findings and observations. The board of directors has to take in its considerations the reasons of these insignificant results if the reasons are not related to the small size of the managers' sample. The study's contribution is to provide evidence regarding the influence of three mentioned factors on the internal audit effectiveness in public sector.

Keywords: Internal audit scope, internal auditors' experience, management response, internal audit effectiveness, PASI, the Sultanate of Oman

1. Introduction

As long as changes occurred in business environment, management has to play a big role in managing their institutions and be more effective in applying its laws. Failing to do so, great scandals of financial embezzlements, frauds and losses might face the world's largest companies and institutions in various sectors.

Internal audit processes provide a reasonable but not absolute assurance for the performance of the whole organization as well as its departments. At different management levels and for the purpose of giving guidance and advice, organizations have shown an increased concern to their internal auditors (Davies, 2001). Internal audit efficiency and effectiveness in handling and achieving the established objectives could be described within a similar concept. Periodically, internal audit efficiency and effectiveness have to be evaluated as a part of the internal audit process (Dubis et al., 2010).

The internal auditing scope is to examine and evaluate to what extent have the organization's governance and risk management are adequate and effective.

Internal audit along with internal control systems ensure the integrity procedures, but when some irregularities float up, recommendations report has to be sent to the board of directors who takes the appropriate solutions to close observation. Sometimes managers are procrastinating in implementing the recommendations and closing remarks for many reasons (Hayes et al., 2014).

It is unclear for this paper whether the internal audit findings and observations could correct or reduce organizational function errors and we expect that some managers will not respond to the internal audit findings.

No evidence has been found related to Omani public sector that examines the influence of the internal audit scope and internal auditor's experience and senior management's response on the internal audit effectiveness. We aimed to find to what extent our results in Omani public sector is consistent to the global ones. To ensure that

Audit Dissertation Effectiveness Internal Sample

L Reisser



Audit Dissertation Effectiveness Internal Sample:

How to Write Your MBA Thesis Stephanie Jones, Khaled Wahba, Beatrice Van der Heijden, 2008 Written for students of MBA programmes the world over this guide to writing your thesis covers getting started and planning a schedule research the role of the supervisor writing style structure referencing layout your defence marks and publication *Dissertation Abstracts*, 1965-05 Abstracts of dissertations and monographs in microform Explore Business, Technology Opportunities and Challenges After the Covid-19 Pandemic Bahaaeddin Alareeni, Allam Hamdan, 2022-07-12 This book constitutes the refereed proceedings of the International Conference on Business and Technology ICBT2021 organized by EuroMid Academy of Business and Technology EMABT held in Istanbul between November 06 07 2021 In response to the call for papers for ICBT2021 485 papers were submitted for presentation and inclusion in the proceedings of the conference After a careful blind refereeing process 292 papers were selected for inclusion in the conference proceedings from forty countries Each of these chapters was evaluated through an editorial board and each chapter was passed through a double blind peer review process The book highlights a range of topics in the fields of technology entrepreneurship business administration accounting and economics that can contribute to business development in countries such as learning machines artificial intelligence big data deep learning game based learning management information system accounting information system knowledge management entrepreneurship and social enterprise corporate social responsibility and sustainability business policy and strategic management international management and organizations organizational behavior and HRM operations management and logistics research controversial issues in management and organizations turnaround corporate entrepreneurship and innovation legal issues business ethics and firm governance managerial accounting and firm financial affairs non traditional research and creative methodologies These proceedings are reflecting quality research contributing theoretical and practical implications for those who are wise to apply the technology within any business sector It is our hope that the contribution of this book proceedings will be of the academic level which even decision makers in the various economic and executive level will get to appreciate *Simulation Analysis of the Statistical Validity of the Internal Control Hypothesis of Auditing with Implications for Substantive Testing Methods and Linkage Rules* Wally J. Smieliauskas, 1980 **The Internal Auditor**, 1985 **Comprehensive Dissertation Index**, 1989 *Accounting Dissertations* Daniel L. Jensen, 1982 **Auditing Concepts and Methods** John J. Willingham, Douglas R. Carmichael, 1979 *Comprehensive Dissertation Index: Business & economics, A-K*, 1984 **Government Reports Announcements & Index**, 1988 **Journal of Accountancy**, 1962 *Dissertation Abstracts International*, 2008 *Index to American Doctoral Dissertations*, 1989 *The Illinois CPA.*, 1961 **Masters Abstracts**, 1984 Executive's Digest of Financial Research, 1976 John W. Buckley, 1978 **American Doctoral Dissertations**, 1991 *Management Information Guide*, 1970 *Comprehensive Dissertation Index, 1861-1972: Business and economics* Xerox University Microfilms, 1973

Symposium on Auditing Research ,1976

Delve into the emotional tapestry woven by in Dive into the Emotion of **Audit Dissertation Effectiveness Internal Sample**. This ebook, available for download in a PDF format (PDF Size: *), is more than just words on a page; it's a journey of connection and profound emotion. Immerse yourself in narratives that tug at your heartstrings. Download now to experience the pulse of each page and let your emotions run wild.

<https://py.bijouxmedusa.com/data/scholarship/default.aspx/celpip%20english%20speaking%20testbecome.pdf>

Table of Contents Audit Dissertation Effectiveness Internal Sample

1. Understanding the eBook Audit Dissertation Effectiveness Internal Sample
 - The Rise of Digital Reading Audit Dissertation Effectiveness Internal Sample
 - Advantages of eBooks Over Traditional Books
2. Identifying Audit Dissertation Effectiveness Internal Sample
 - Exploring Different Genres
 - Considering Fiction vs. Non-Fiction
 - Determining Your Reading Goals
3. Choosing the Right eBook Platform
 - Popular eBook Platforms
 - Features to Look for in an Audit Dissertation Effectiveness Internal Sample
 - User-Friendly Interface
4. Exploring eBook Recommendations from Audit Dissertation Effectiveness Internal Sample
 - Personalized Recommendations
 - Audit Dissertation Effectiveness Internal Sample User Reviews and Ratings
 - Audit Dissertation Effectiveness Internal Sample and Bestseller Lists
5. Accessing Audit Dissertation Effectiveness Internal Sample Free and Paid eBooks
 - Audit Dissertation Effectiveness Internal Sample Public Domain eBooks
 - Audit Dissertation Effectiveness Internal Sample eBook Subscription Services
 - Audit Dissertation Effectiveness Internal Sample Budget-Friendly Options

6. Navigating Audit Dissertation Effectiveness Internal Sample eBook Formats
 - ePub, PDF, MOBI, and More
 - Audit Dissertation Effectiveness Internal Sample Compatibility with Devices
 - Audit Dissertation Effectiveness Internal Sample Enhanced eBook Features
7. Enhancing Your Reading Experience
 - Adjustable Fonts and Text Sizes of Audit Dissertation Effectiveness Internal Sample
 - Highlighting and Note-Taking Audit Dissertation Effectiveness Internal Sample
 - Interactive Elements Audit Dissertation Effectiveness Internal Sample
8. Staying Engaged with Audit Dissertation Effectiveness Internal Sample
 - Joining Online Reading Communities
 - Participating in Virtual Book Clubs
 - Following Authors and Publishers Audit Dissertation Effectiveness Internal Sample
9. Balancing eBooks and Physical Books Audit Dissertation Effectiveness Internal Sample
 - Benefits of a Digital Library
 - Creating a Diverse Reading Collection Audit Dissertation Effectiveness Internal Sample
10. Overcoming Reading Challenges
 - Dealing with Digital Eye Strain
 - Minimizing Distractions
 - Managing Screen Time
11. Cultivating a Reading Routine Audit Dissertation Effectiveness Internal Sample
 - Setting Reading Goals Audit Dissertation Effectiveness Internal Sample
 - Carving Out Dedicated Reading Time
12. Sourcing Reliable Information of Audit Dissertation Effectiveness Internal Sample
 - Fact-Checking eBook Content of Audit Dissertation Effectiveness Internal Sample
 - Distinguishing Credible Sources
13. Promoting Lifelong Learning
 - Utilizing eBooks for Skill Development
 - Exploring Educational eBooks
14. Embracing eBook Trends
 - Integration of Multimedia Elements

- Interactive and Gamified eBooks

Audit Dissertation Effectiveness Internal Sample Introduction

In today's digital age, the availability of Audit Dissertation Effectiveness Internal Sample books and manuals for download has revolutionized the way we access information. Gone are the days of physically flipping through pages and carrying heavy textbooks or manuals. With just a few clicks, we can now access a wealth of knowledge from the comfort of our own homes or on the go. This article will explore the advantages of Audit Dissertation Effectiveness Internal Sample books and manuals for download, along with some popular platforms that offer these resources. One of the significant advantages of Audit Dissertation Effectiveness Internal Sample books and manuals for download is the cost-saving aspect. Traditional books and manuals can be costly, especially if you need to purchase several of them for educational or professional purposes. By accessing Audit Dissertation Effectiveness Internal Sample versions, you eliminate the need to spend money on physical copies. This not only saves you money but also reduces the environmental impact associated with book production and transportation. Furthermore, Audit Dissertation Effectiveness Internal Sample books and manuals for download are incredibly convenient. With just a computer or smartphone and an internet connection, you can access a vast library of resources on any subject imaginable. Whether you're a student looking for textbooks, a professional seeking industry-specific manuals, or someone interested in self-improvement, these digital resources provide an efficient and accessible means of acquiring knowledge. Moreover, PDF books and manuals offer a range of benefits compared to other digital formats. PDF files are designed to retain their formatting regardless of the device used to open them. This ensures that the content appears exactly as intended by the author, with no loss of formatting or missing graphics. Additionally, PDF files can be easily annotated, bookmarked, and searched for specific terms, making them highly practical for studying or referencing. When it comes to accessing Audit Dissertation Effectiveness Internal Sample books and manuals, several platforms offer an extensive collection of resources. One such platform is Project Gutenberg, a nonprofit organization that provides over 60,000 free eBooks. These books are primarily in the public domain, meaning they can be freely distributed and downloaded. Project Gutenberg offers a wide range of classic literature, making it an excellent resource for literature enthusiasts. Another popular platform for Audit Dissertation Effectiveness Internal Sample books and manuals is Open Library. Open Library is an initiative of the Internet Archive, a non-profit organization dedicated to digitizing cultural artifacts and making them accessible to the public. Open Library hosts millions of books, including both public domain works and contemporary titles. It also allows users to borrow digital copies of certain books for a limited period, similar to a library lending system. Additionally, many universities and educational institutions have their own digital libraries that provide free access to PDF books and manuals. These libraries often offer academic texts, research papers, and technical manuals, making them

invaluable resources for students and researchers. Some notable examples include MIT OpenCourseWare, which offers free access to course materials from the Massachusetts Institute of Technology, and the Digital Public Library of America, which provides a vast collection of digitized books and historical documents. In conclusion, Audit Dissertation Effectiveness Internal Sample books and manuals for download have transformed the way we access information. They provide a cost-effective and convenient means of acquiring knowledge, offering the ability to access a vast library of resources at our fingertips. With platforms like Project Gutenberg, Open Library, and various digital libraries offered by educational institutions, we have access to an ever-expanding collection of books and manuals. Whether for educational, professional, or personal purposes, these digital resources serve as valuable tools for continuous learning and self-improvement. So why not take advantage of the vast world of Audit Dissertation Effectiveness Internal Sample books and manuals for download and embark on your journey of knowledge?

FAQs About Audit Dissertation Effectiveness Internal Sample Books

What is a Audit Dissertation Effectiveness Internal Sample PDF? A PDF (Portable Document Format) is a file format developed by Adobe that preserves the layout and formatting of a document, regardless of the software, hardware, or operating system used to view or print it. **How do I create a Audit Dissertation Effectiveness Internal Sample PDF?**

There are several ways to create a PDF: Use software like Adobe Acrobat, Microsoft Word, or Google Docs, which often have built-in PDF creation tools. Print to PDF: Many applications and operating systems have a "Print to PDF" option that allows you to save a document as a PDF file instead of printing it on paper. Online converters: There are various online tools that can convert different file types to PDF.

How do I edit a Audit Dissertation Effectiveness Internal Sample PDF? Editing a PDF can be done with software like Adobe Acrobat, which allows direct editing of text, images, and other elements within the PDF. Some free tools, like PDFescape or Smallpdf, also offer basic editing capabilities. **How do I convert a Audit Dissertation Effectiveness Internal Sample PDF to another file format?**

There are multiple ways to convert a PDF to another format: Use online converters like Smallpdf, Zamzar, or Adobe Acrobats export feature to convert PDFs to formats like Word, Excel, JPEG, etc. Software like Adobe Acrobat, Microsoft Word, or other PDF editors may have options to export or save PDFs in different formats. **How do I password-protect a Audit Dissertation Effectiveness Internal Sample PDF?**

Most PDF editing software allows you to add password protection. In Adobe Acrobat, for instance, you can go to "File" -> "Properties" -> "Security" to set a password to restrict access or editing capabilities. Are there any free alternatives to Adobe Acrobat for working with PDFs? Yes, there are many free alternatives for working with PDFs, such as: LibreOffice: Offers PDF editing features. PDFsam: Allows splitting, merging, and editing PDFs. Foxit Reader: Provides basic PDF viewing and

editing capabilities. How do I compress a PDF file? You can use online tools like Smallpdf, ILovePDF, or desktop software like Adobe Acrobat to compress PDF files without significant quality loss. Compression reduces the file size, making it easier to share and download. Can I fill out forms in a PDF file? Yes, most PDF viewers/editors like Adobe Acrobat, Preview (on Mac), or various online tools allow you to fill out forms in PDF files by selecting text fields and entering information. Are there any restrictions when working with PDFs? Some PDFs might have restrictions set by their creator, such as password protection, editing restrictions, or print restrictions. Breaking these restrictions might require specific software or tools, which may or may not be legal depending on the circumstances and local laws.

Find Audit Dissertation Effectiveness Internal Sample :

celpip english speaking testbecome

century 21 keyboarding and information processing book 1 copyright update

chapter 17 section 2 guided reading pontiacore

ccna practice exam questions and answers

~~chapter 15 water and aqueous systems section review~~

catalase test principle procedure and interpretations

chapter 14 guided reading answers

celestine prophecy an experiential guide

certified ethical hacker exam guide

cellular respiration overview pogil answer key

chapter 10 quiz answers

chapter 11 section 3 guided reading answers

earyl churchill far away

chapter 1 6 review answer key i fill in the blank with

categorical and limited dependent variables

Audit Dissertation Effectiveness Internal Sample :

The Heavy Guitar Bible: A Rock Guitar Instruction Manual This book gives you everything you need to really be able to play your guitar like a professional. It's an easy method to learn your music theory and how to use ... The Heavy Guitar Bible - A Rock Guitar Manual This bestseller is now available with a CD! The complete book on the world of rock guitar, covering

fretboard basics, chords, structure, and all rock styles, ... Heavy Guitar Bible Vol2 A Rock Guitar Manual Heavy Guitar Bible Vol2 A Rock Guitar Manual · Book overview. Book by Richard Daniels. The Heavy Guitar Bible: A Rock Guitar Instruction Manual The complete book on the world of rock guitar, covering fretboard basics, chords, structure, and all rock styles, with accompanying illustrations. GenresMusic. The Heavy Metal Guitar Bible The Heavy Metal Guitar Bible is a three-part series that teaches you the essential skills required to become a master Heavy Metal guitarist. Heavy Guitar Bible Rock by Richard Daniels The Heavy Guitar Bible: A Rock Guitar Instruction Manual by Richard Daniels and a great selection of related books, art and collectibles available now at ... The Heavy Guitar Bible: A Rock Guitar Manual (Guitar Educational). This bestseller is now available with a CD! The complete book on the world of rock guitar, covering fretboard basics, chords, The Heavy Guitar Bible [HL:2501149] A Rock Guitar Manual. This bestseller is now available with a CD! The complete book on the world of rock guitar, covering fretboard basics, chords, structure, ... The Heavy Guitar Bible by Richard Daniels, Paperback (Guitar Educational). The complete book on the world of rock guitar, covering fretboard basics, chords, structure, and all rock styles, with accompanying. Cherry Lane The Heavy Guitar Bible Book The Heavy Guitar Bible provides you with an incredibly resourceful book on the world of rock guitar, covering fretboard basics, chords, structure, ... Order of Christian Funerals: Vigil Service and Evening Prayer This is a necessary companion book to Vigil Service and Evening Prayer - People's Edition. Because it contains the full services for the Vigil and Evening ... Order of Christian Funerals: Ritual Edition: : 9780814615003 A handsomely bound, gold-stamped book, the Minister's Edition contains the basic texts for Vigil Services, funeral liturgies, and committal services for adults ... Order of Christian Funerals: Vigil Service and Evening Prayer This is a necessary companion book to Vigil Service and Evening Prayer - People's Edition. Because it contains the full services for the Vigil and Evening ... Order of Christian Funerals: Vigil Service and Evening Prayer The Order of Christian Funerals presents a strong message of hope and an emphasis on participation by the assembly. Read more ... The Order for Funerals The Vigil for the Deceased or an extended period of prayer before a Funeral Mass may be accompanied by the appropriate canonical hour from the Office for ... The Order of Christian Funerals - The Vigil for the Deceased At the vigil, the Christian community gathers in prayer to console and support the grieving family and to intercede with God for the deceased. The Order of Christian Funerals Instead a Memorial Mass or Memorial Prayer Service is prayed. ... If a family has a relationship with a priest who is willing to lead the Vigil service, Funeral ... The Order of Christian Funerals: vigil Nov 17, 2020 — “Vigil” implies an extended form of readings and prayers that go on through the night. The mother of all vigils is the Easter Vigil, even ... Order of Christian Funerals Minister's Edition - St. Jude Shop A handsomely bound, gold-stamped book, the Minister's Edition contains the basic texts for Vigil Services, funeral liturgies, and committal services for ... Vigil Service and Evening Prayer by Liturgical Pr ... Order of Christian Funerals: Vigil Service and Evening Prayer. Liturgical Pr 2000-08-01. Opened in 1989, Online Since 1995. The Workflow of Data Analysis Using Stata The Workflow of Data Analysis Using Stata, by J. Scott

Long, is an essential productivity tool for data analysts. Aimed at anyone who analyzes data, this book ... The Workflow of Data Analysis Using Stata by Long, J. Scott Book overview ... The Workflow of Data Analysis Using Stata, by J. Scott Long, is an essential productivity tool for data analysts. Long presents lessons gained ... The Workflow of Data Analysis Using Stata - 1st Edition The Workflow of Data Analysis Using Stata, by J. Scott Long, is an essential productivity tool for data analysts. Long presents lessons gained from his ... The Workflow of Data Analysis using Stata This intensive workshop deals with the workflow of data analysis. Workflow encompasses the entire process of scientific research: planning, documenting, ... Principles of Workflow in Data Analysis Workflow 4. 5.Gaining the IU advantage. The publication of [The Workflow of Data Analysis Using Stata] may even reduce Indiana's comparative advantage of ... Workflow for data analysis using Stata Principles and practice for effective data management and analysis. This project deals with the principles that guide data analysis and how to implement those ... The Workflow of Data Analysis Using Stata by JS Long · 2009 · Cited by 158 — Abstract. The Workflow of Data Analysis Using Stata, by J. Scott Long, is a productivity tool for data analysts. Long guides you toward streamlining your ... Review of the Workflow of Data Analysis Using Stata, by J. ... by AC Acock · 2009 · Cited by 1 — The Workflow of Data Analysis Using Stata (Long 2008) is a must read for every Stata user. The book defies a simple description. It is not a substitute for ... The Workflow of Data Analysis Using Stata eBook : Long ... The Workflow of Data Analysis Using Stata - Kindle edition by Long, J. Scott. Download it once and read it on your Kindle device, PC, phones or tablets. Support materials for The Workflow of Data Analysis Using ... Support materials for. The Workflow of Data Analysis Using Stata ... Then choose the the packages you need, and follow the instructions. Datasets used in this ...