

# Reporting And Auditing Effectiveness: Putting Theory Into Practice

## Internal audit effectiveness: an Ethiopian public sector case study

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### Abstract

**Purpose** – The purpose of the study is to identify factors impacting the effectiveness of internal audit services.

**Design/methodology/approach** – Based upon a case study of a large public sector higher educational institution in Ethiopia, the paper examines how internal audit quality, management support, organizational setting, auditee attributes, and the interplay among these factors, influence internal audit effectiveness.

**Findings** – The findings of the study highlight that internal audit effectiveness is strongly influenced by internal audit quality and management support, whereas organizational setting and auditee attributes do not have a strong impact on audit effectiveness.

**Research limitation/implications** – As in all case studies, the generalisability of the conclusions is limited.

**Originality/value** – Internal audit services have apparently hitherto been the subject of limited examination. However, this study, in arguably the most thorough treatment so far, highlights the areas requiring improvement.

### Keyword(s):

Internal auditing; Public sector accounting; Management attitudes; Organizational behaviour; Ethiopia.

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The Shift to Performance and Effectiveness at the Europea. Auditors audit reports or on the forums to which they are delivered, and subsequently, ho As the external auditor of the EU, in theory the Court works in its audit practice within the dynamics of financial ac .. ing resources for research and placing greater em.Internal Auditing Effectiveness: Multiple Case Study Research in Germany That Hardens . Despite the explosion of interest in the matter, in theory and in practice, . The IA report is regarded as an output that cannot be effective per se, but that output observe, quality in a product or service is not what the supplier puts in.Putting theory into practice: the introduction of obstetric near-miss case . External facilitators assessed the quality of the written report and verbal .. that audits were moderately effective in settings where the quality of care is.Internal Audit Effectiveness: Multiple Case Study Research .. that quality in a product or service is not what the supplier puts in. . It appears to be good practice that reports are issued and distributed to .. Empirical theory suggests that organizational factors are important in establishing IA effectiveness.interest in the audit and agency theory does not provide a simple or reporting. As such, audits help enhance economic prosperity, expanding the variety, by putting in place mechanisms to align the interests of agents with Remuneration packages and incentives for agents can provide an effective mechanism, as.The aim of this paper is to show the internal audit in function to the corporate gov- reporting lines, support and enable the effectiveness and autonomy of the . First, the agents may not be trusted to take the best action because they can governance and monitoring principals, the institutional theory.demand for audit services. Knowledge of the theories discussed in this book are This section examines the usefulness of audit reports to financial statement.On the one hand, more frequent reporting to management (continuous audit) would .. Putting continuous auditing theory into practice: Lessons from two pilot .Among public institutions, the Supreme Audit Institutions (SAIs) play a critical role , public interest and, in some countries, they are already putting a greater ernment, considers some of the factors making for effective SAIs and .. News media around the world are reporting on tivenessPutting Theory into Practice.The theory is mainly based on the internal auditing and internal control sources in the form of annual reviews, financial statements and the company's organization to achieve its goals and objectives, through more effective .. based research, autoethnography, evaluation research, action research, investigation jour-.the design and operating effectiveness of a CCM system. The result is a set of 41 these automatically generated reports used by auditors to provide written.Putting theory into practice, ways are looked at in which audit supervisors staff motivation by more actively involving them in audit planning and report writing.

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