



We quickly
and easily
provide advice
and information

Using Summon



The screenshot shows the UBD Library website. At the top, there is a navigation bar with links for Home, eBook Catalogue, Services, Policies, Guides, and Contact Us. A white box highlights the 'Login User ID and Password' field. A purple arrow points from this box to the 'Have an account?' link, which is circled in blue. Below the navigation bar, there is a banner for the 'Branciana Digital Collection' and a quote by Charles Ogletra: "The Library is a sanctuary for those who want to make big impact on our own society".

Summon is a customized search engine which lets you search across most of UBD Library's online resources from a single search box. It works like a Google search, except a Summon search will only find quality, authoritative content.



Advance Discovery

To Search Library Subscribed Databases [Click here](#) 

2

At 'Advance Discovery' click here

3

Click here

[eResources A - Z](#) [Citation Linker](#) [360 Search](#) [Summon](#)

4

Type in keywords to search for your research topic. Put quotation mark to search for phrase exactly you want it to appear. Click search button to continue your search.



Easily discover the world of library content

'internal auditing' public sector

Search

Advanced Search

5

Search result:

The screenshot shows the search results page for the query "'internal auditing' public sector". At the top right, there are links for 'eResources A - Z | Help | About | Feedback' and a language dropdown set to 'English'. Below the search bar, it says 'No search refinements' and 'New search'. The main heading reads 'Search Results: Your search for "internal auditing" public sector returned 2,499 results'. On the left, there is a 'Refine your search' section with checkboxes for 'Items with full text online', 'Limits articles from scholarly publications, including peer review', 'Exclude Newspaper articles', and 'Add results beyond your library's collection'. Below this is a 'Content Type' section with a list of document types and their counts: 'Any' (checked), 'Journal Article (1,140)', 'Newspaper Article (540)', 'Book/eBook (278)', 'Report (554)', 'Dissertations/Theses (44)', and 'Book Review (17)'. The main content area features a 'Recommendation' box with a lightbulb icon, stating 'We found one or more specialized collections that might help you.' and listing 'ProQuest Central'. Below this are two search results. The first is 'Internal Auditing in the PUBLIC SECTOR' by Cecilia Nordin Van Gansbergh, from 'The Internal Auditor', ISSN 0020-5745, 08/2005, Volume 62, Issue 4, p. 69. The second is 'Internal auditing in the Americas' by Priscilla A. Burnaby and Susan Hess, from 'Managerial Auditing Journal', ISSN 0268-6902, 2011, Volume 26, Issue 8, pp 734 - 756. At the bottom, there is a footer with '2010 University of Jordan - Jordanian Copyrights | Powered by Sermon' and 'Personalized Search' and 'Saved Items (0)'.

Search Results: Your search for "internal auditing" public sector returned 2,499 results

Refine your search

- Items with full text online
- Limits articles from scholarly publications, including peer review
- Exclude Newspaper articles
- Add results beyond your library's collection

Content Type

- Any
- Journal Article (1,140)
- Newspaper Article (540)
- Book/eBook (278)
- Report (554)
- Dissertations/Theses (44)
- Book Review (17)
- More...

Recommendation: We found one or more specialized collections that might help you.

- ProQuest Central

Internal Auditing in the PUBLIC SECTOR

by Cecilia Nordin Van Gansbergh
The Internal Auditor, ISSN 0020-5745, 08/2005, Volume 62, Issue 4, p. 69
... effective and professional. Forum participants discussed establishing specific marketing plans for raising awareness of internal auditing in the government and the public and emphasized that such programs must be accompanied... Best practice, Conferences, Public sector, Internal auditing, Developing countries-LDCs
Journal Article: Full Text Online

Internal auditing in the Americas

by Priscilla A. Burnaby and Susan Hess
Managerial Auditing Journal, ISSN 0268-6902, 2011, Volume 26, Issue 8, pp 734 - 756
Introduction The importance of the profession of internal auditing has grown dramatically over the

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Personalized Search Saved Items (0)

6

Search result after refining to scholarly publication, content type and setting date from 2005 to present.

Choose the categories here to narrow down your search.

RSS feed result

Search Results: Your search for 'internal auditing' public sector returned 1,436 results

Refine your search

- Items with full text
- Limit to articles from scholarly publications, including peer-review
- Exclude Newspaper articles
- All results beyond our library's collection

Content type

- Any
- JOURNAL ARTICLE (1,436)
- Newspaper Article (34)
- Trade Publication Article (32)
- Book Article (76)
- Dissertation/Thesis (37)
- Book Review (3)
- [more...](#)

Subject terms

- Any
- Audits (32)
- Internal auditing (18)
- Public sector (14)
- Auditing (10)
- Corporate governance (3)
- Governmental accounting (3)
- [more...](#)

Publication Date

Any

Update Clear

Language

- Any
- English (1,436)
- Afrikaans (4)
- Spanish (2)
- German (2)
- Polish (1)
- Swedish (1)
- [more...](#)

Recommendation: We found one or more specialized collections that might help you

- ProQuest Central

Internal Auditing in the PUBLIC SECTOR

by Cecilia Nordh, Umeå Univ

Preview

Internal Auditing in the PUBLIC SECTOR

Content type

Journal Article

Abstract

The Consultative Forum on Internal Audit headed by The World Bank and the Institute of Internal Auditors in Nairobi Kenya, in March 2005 tackled concerns relating to internal auditing. The forum brought together 33 stakeholders from Kenya, Uganda, Malawi, and Ethiopia's discuss and plan how to improve the role and image of internal auditing in their countries to make it more effective and professional. Forum participants discussed establishing specific marketing plans for raising awareness of internal auditing more government and the public and emphasized that such programs must be accompanied by improved internal audit service delivery and the introduction of a quality...

Obstacles in establishing and operating a public sector internal auditing function in a developing country: The South African experience

by D.B. van der Schyf

Mediter Accountancy Research, ISSN 1022-2429, 2008, Volume 8, Issue 1, pp. 149-161

... the establishment and operation of an internal auditing function in the public sector in South Africa. It is recommended, that audit committees in the public sector should launch a joint marketing action, directed at key role players, to promote the potential value of a top-down internal auditing service in the public sector, as well as the factors that impede it.

Journal Article: Full Text Online

Critical Issues in Public Sector Auditing

by Guthrie, James

Managerial Auditing Journal, ISSN 0264-8802, 1992, Volume 7, Issue 4, p. 27

With increased political, public and professional interest in public sector auditing, both external and internal, there has been an increased awareness that there are several critical issues in public... Auditing profession, Business conditions, Auditing policies, Public sector, Federal regulation

Journal Article: Full Text Online

Auditing Sustainable Development

by Herts Neunlands

The Internal Auditor, ISSN 0028-5715, 04/2007, Volume 64, Issue 2, p. 91

... Sustainable development thinking emerges quickly and affects many organizations, both in the public and private sector... Corporate governance, Internal auditing, Sustainable development, Responsibilities

Journal Article: Full Text Online

What motivates environmental auditing? A public sector perspective

by Rika, Nacariel

Pacific Accounting Review, ISSN 0114-8582, 2005, Volume 21, Issue 3, p. 304

... Findings - Environmental auditing in Fiji's public sector can be explained in terms of institutional isomorphism... Costs, Motivation, Environmental accounting, Training, Public sector

Journal Article: Full Text Online

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Saved items (0)

Click to print search result

Search result to save.

Sort search result by relevance or change the option by clicking drop

Click icon or mouse over article title to read preview / abstract

Click here to read full text of the articles.

Save search results. The result will be erased once you left summon. Make sure you save a copy.

Click here to see the full text articles in PDF form.

Full text

The screenshot shows a research article page with a sidebar on the right. A red arrow points from a text box at the top to the 'Full text - PDF' option in the sidebar. The sidebar also includes sections for 'Other formats', 'More like this', 'Subject', 'Location', and 'Company/organization'. The main content area shows the article title, author, and abstract.

Add to selected items Save to My Research Email Print Cite Export/Save Table SHARE PDF

Emerald

What motivates environmental auditing?: A public sector perspective

Nacaniel Rika *Pacific Accounting Review* 21.3 (2009): 304-318.

Abstract (summary) [Translate](#)

Purpose - This paper seeks to discuss the motivation for commencement of environmental auditing within the Fiji Office of the Auditor-General (OAG). It also aims to analyse the actual topics audited between 2005 and 2007 and the standards employed in these audits. **Design/methodology/approach** - A case study approach is employed, involving document analysis and semi-structured interviews. **Findings** - Environmental auditing in Fiji's public sector can be explained in terms of institutional isomorphism: coercive, through pressure from the International Organisation of Supreme Audit Institutions (INTOSAI) and United Nations (UN); mimetic, in relation to adoption of best practice within INTOSAI; and normative, through communication and professional training provided by INTOSAI. There is also evidence of decoupling; although government has ratified Millennium Development Goal 7 on environmental sustainability, it has failed to allocate adequate resources to the relevant departments. **Research limitations/implications** - Since audit reports were not publicly available, it was not possible to review audit opinions and the main audit findings. Nor was it possible to conduct follow-up interviews with audit clients. **Practical implications** - Sufficient financial and human resources must be devoted to environmental management and auditing. Accountants must be involved in the initial development of Environmental Management Systems (EMS). This recognises the particular skills which they possess and facilitates the subsequent audit of systems. **Originality/value** - The current research examines the adoption of environmental auditing in the public sector and finds that it can be explained using institutional theory. Accounting practices in a small developing country are strongly influenced by global networks.

Full Text [Translate](#)

Pacific Odyssey: views of accounting in the South Seas from the centre and from the periphery

Edited by Keith Dixon and Michael Gaffikin

Introduction

Organisations are increasingly recognising their social responsibility and the importance of sustainable development. To highlight responsible behaviour, firms may publicly disclose environmental information through corporate annual reports, websites and stand-alone reports ([10] Damall et al., 2009; [25] Parker, 2003; [5] Bae and Seol, 2006). An increasing number of stand-alone reports are now audited ([27] Simnett et al., 2009).

Previous studies on environmental auditing have focused on companies ([27] Simnett et al., 2009; [10] Damall et al., 2009; [5] Bae and Seol, 2006) or the accounting profession ([9] Chiang and Lightbody, 2004). Results indicate that companies conduct environmental audits to: identify problems; improve compliance; train and educate employees; and improve corporate image. However, it is unclear whether the same factors motivate environmental auditing in the public sector. The present study addresses this gap by positioning the state in a global context and examining the adoption of environmental auditing within the Fiji Office of the Auditor-General (OAG). Several previous studies are based on firms voluntarily obtaining external environmental audits. However, the present study addresses the situation where government imposes audits on certain departments and examines how audit topics are selected in this context. In addition, it considers how OAG determines the standards and procedures employed in environmental audits. This is particularly relevant given the absence of generally accepted standards for environmental auditing.

Other formats

- Citation/Abstract
- Full text - PDF (112 KB)

More like this

- See similar documents
- Search with indexing terms

Subject

- Studies
- Environmental accounting
- Public sector
- Auditing
- Environmental management

[More...](#)

Location

- Fiji

Company/organization

- Office of the Auditor General of Fiji



PAR
21,3

What motivates environmental auditing?

A public sector perspective

Nacanieli Rilka

*School of Accounting and Business Information Systems,
Australian National University, Canberra, Australia*

304

Abstract

Purpose – This paper seeks to discuss the motivation for commencement of environmental auditing within the Fiji Office of the Auditor-General (OAG). It also aims to analyse the actual topics audited between 2006 and 2007 and the standards employed in those audits.

Design/methodology/approach – A case study approach is employed, involving document analysis and semi-structured interviews.

Findings – Environmental auditing in Fiji's public sector can be explained in terms of institutional isomorphism: coercive, through pressure from the International Organisation of Supreme Audit Institutions (INTOSAI) and United Nations (UN); mimetic, in relation to adoption of best practice within INTOSAI; and normative, through communication and professional training provided by INTOSAI. There is also evidence of decoupling: although government has ratified Millennium Development Goal 7 on environmental sustainability, it has failed to allocate adequate resources to the relevant departments.

Research limitations/implications – Since audit reports were not publicly available, it was not possible to review audit opinions and the main audit findings. Nor was it possible to conduct follow-up interviews with audit clients.

Practical implications – Sufficient financial and human resources must be devoted to environmental management and auditing. Accountants must be involved in the initial development of Environmental Management Systems (EMS). This recognises the particular skills which they possess and facilitates the subsequent audit of systems.

Originality/value – The current research examines the adoption of environmental auditing in the public sector and finds that it can be explained using institutional theory. Accounting practices in a small developing country are strongly influenced by global networks.

Keywords Costs, Auditing, Communication, Training

Paper type Research paper

Introduction

Organisations are increasingly recognising their social responsibility and the importance of sustainable development. To highlight responsible behaviour, firms may publicly disclose environmental information through corporate annual reports, websites and stand-alone reports (Damall *et al.*, 2009; Parker, 2006; Bae and Seal, 2006). An increasing number of stand-alone reports are now audited (Simnett *et al.*, 2009).

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