

INTERNAL AUDIT AND WHISTLEBLOWING

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Abstract

Developments in law and in corporate governance have been an impetus in widening the debate on whistleblowing and in encouraging moves to better and more transparent disclosure arrangements. Whistleblowing is designed as a just and effective mean in order to improve the individual and collective behavior of a company. Whistleblowing can be conceived as a fair and effective tool for improving individual and collective behavior, the alert will be aimed at protecting the company and creating a spirit of self-regulated, and internal auditors acquire a special mission.

Keywords: internal audit, whistleblowing, corporate governance

JEL Classification: M41, M42