

# Internal Auditing and Enterprise Risk Management A Research Approach on the Evolution Roles of Internal Auditors Implementation Challenges and the ... Business Technology and Finance

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## Internal Auditing and Enterprise Risk Management (ERM)

*A Research Approach to the Evolution,  
Roles of Internal Auditors, Implementation  
Challenges and the Impact of the ERM  
on Organizational Performance*



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## BOOK DETAILS

- Author :
- Pages : 188 Pages
- Publisher : Nova Science Pub Inc
- Language : English
- ISBN : 1634826361

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## **BOOK SYNOPSIS**

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