بخشی از ترجمه مقاله

عنوان فارسی مقاله:
بازی بازرسی حسابرسی داخلي و تاثیر افشاغری

عنوان انگلیسی مقاله:
An inspection game of internal audit and the influence of whistle-blowing

توجه!
این فایل تنها قسمتی از ترجمه می‌باشد. برای تهیه مقاله ترجمه شده کامل با فرمت ورد (قابل ویرایش) همراه با نسخه انگلیسی مقاله، اینجا کلیک کنید.
5 Conclusion and discussion

This paper addresses the question of whether there is the chance that whistle-blowing can serve as a remedy for fraudulent behavior. We show that the classical two person inspection game including a (fraudulent) manager and an (imperfect) internal auditor can be extended by whistle-blowing. Because of the latter, we find that the intensity of the internal audit is generally lower than in absence of whistle-blowing, as the latter serves as a substitute for thorough auditing. Moreover, we find that the chance of whistle-blowing reduces the manager’s willingness to act fraudulently as compared to the case without whistle-blowing only if two conditions hold.