



Internal auditing between simplification and transparency (Corporate Management between ethics and profit)

Maria Teresa Bianchi

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The work aims to carry out a reconnaissance of governance models in our sorting in order to highlight two important aspects. The first is that the model must be consistent with the underlying realities; from here it descends the because in reality are not widespread national application most recently introduced models (Legislative Decree 6/2003). The second important aspect is that the centrality of the traditional model, stands out as a special item, the figure of the Board of Auditors, which is assigned the role of coordinator of the controls and of the controllers. In the latter sense are changes to government systems adopted by major listed companies on the basis of the latest version of the corporate governance code of Borsa Italiana.

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