



**FACULTEIT ECONOMIE  
EN BEDRIJFSKUNDE**

**HOVENIERSBERG 24  
B-9000 GENT**

**Tel. : 32 - (0)9 - 264.34.61  
Fax. : 32 - (0)9 - 264.35.92**

## **WORKING PAPER**

### **Internal Auditor's Perception about their Role in Risk Management Comparison between Belgian and US Companies**

**Gerrit Sarens<sup>1</sup>**

**Ignace De Beelde**

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<sup>1</sup> Department of Accounting and Corporate Finance, Kuiperskaai 55/E, 9000 Ghent, Belgium. Email: [Gerrit.Sarens@UGent.be](mailto:Gerrit.Sarens@UGent.be), Phone: +32 9 264 35 66, Fax: +32 9 264 35 88.

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