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International Journal of Auditing Int. J. Audit. 7: 223–245 (2003) The Role of Internal Auditors in Mergers, Acquisitions and Divestitures: An International Study Georges M. Selim,¹ Sudi Sudarsanam,² and Mike Lavine³ 1 Cass Business School, UK 2 Cranfield University School of Management, UK 3 Towson University, Baltimore, Maryland, USA This paper presents the results of a survey-based study ...

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- For those auditing departments involved in the mergers and acquisitions activity, “specialized” auditors were usually taking the lead rather than a team of auditors from the internal auditing department.
- Most respondents agreed that culture differences and poor planning were the top two reasons for mergers and acquisitions failure.

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The authoritative resource for analyzing mergers and acquisitions (M&A) from every angle Paul Pignataro reveals the secrets behind growth through M&A in his new book, Mergers, Acquisitions, Divestitures, and Other Restructurings + Website. Through market shifts and regulatory changes, M&A has served as a solid approach to growth.

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