

Summary of Paper: [Green IT Perceptions and Activities of Internal Auditors in Australia, Canada, and the United States](#)

What is this Study About?

The researchers explore the impact of environmental regulations on internal auditors' roles and involvement in Green IT activities across Australia, Canada, and the U.S. They investigate whether differences in regulatory environments across these countries affect auditors' perceptions and involvement in Green IT, highlighting the gap between their current engagement and their potential roles in fostering sustainability within organizations.

What are the major findings of the study?

Despite differing regulatory contexts, internal auditors' involvement in Green IT activities is strikingly similar across the three countries. This suggests a universal underutilization of auditors in Green IT roles, regardless of the regulatory environment. Additionally, while auditors perceive a need for greater involvement in Green IT activities, actual participation remains low, indicating potential barriers to engagement in sustainability practices.

Why is the study important?

This study underscores the need for a shift in how internal auditors engage with Green IT initiatives. By highlighting the uniformity of auditors' roles across diverse regulatory landscapes, it points to a global opportunity for internal auditors to expand their contributions to organizational sustainability. Addressing the discrepancy between perceived roles and actual involvement could enhance auditors' impact on corporate environmental responsibility.