The Thermodynamics of Linear Fluids and Fluid Mixtures by Pekař \& Samohýl
Page 98, equation (3.110)
Substituting from (3.68) and (3.23) into (3.108) we get:

$$
\begin{equation*}
\int_{\mathcal{V}} \rho \dot{s} \mathrm{~d} v \geq-\int_{\mathcal{V}} \operatorname{div}(\mathbf{q} / T) \mathrm{d} v+\int_{\mathcal{V}}(Q / T) \mathrm{d} v . \tag{1}
\end{equation*}
$$

Eq. (1) can be rewritten as follows:

$$
\begin{align*}
\int_{\mathcal{V}} \rho \dot{s} \mathrm{~d} v+\int_{\mathcal{V}} \operatorname{div}(\mathbf{q} / T) \mathrm{d} v-\int_{\mathcal{V}}(Q / T) \mathrm{d} v & =\int_{\mathcal{V}}[\rho \dot{s}+\operatorname{div}(\mathbf{q} / T)-Q / T] \mathrm{d} v \\
& =\int_{\mathcal{V}} \sigma \mathrm{d} v \geq 0 \tag{2}
\end{align*}
$$

where definition (3.109) was used in the last identity. Eq. (2) is equation (3.110).

