

1. Record Nr.	UNINA9910144135203321
Autore	Harrer Julie <1966->
Titolo	Internal control strategies [[electronic resource]] : a mid to small business guide // Julie Harrer
Pubbl/distr/stampa	Hoboken, N.J., : Wiley, c2008
ISBN	0-470-43761-8 1-119-20548-4 1-281-76695-X 9786611766955 0-470-39142-1
Descrizione fisica	1 online resource (322 p.)
Disciplina	657 657.458 658.151
Soggetti	Auditing, Internal Small business - Auditing Electronic books.
Lingua di pubblicazione	Inglese
Formato	Materiale a stampa
Livello bibliografico	Monografia
Note generali	Description based upon print version of record.
Nota di bibliografia	Includes bibliographical references and index.
Nota di contenuto	INTERNAL CONTROL STRATEGIES: A Mid to Small Business Guide; Contents; Preface; Chapter 1: Understanding the SEC's Guidance for Management; Chapter 2: The PCAOB's Auditing Standard No. 5; Chapter 3: SEC's Guidance on a Risk-Based Approach; Chapter 4: Highlights of the PCAOB's May 2005 Policy Statement; Chapter 5: Starting at the Top: Using Entity-Level Controls to Create Efficiencies; Chapter 6: Minimizing Excess through Proper Scoping and Planning Practices; Chapter 7: Advantageous Project Management Techniques; Chapter 8: Streamlining Documentation; Chapter 9: Economical Testing Techniques Chapter 10: Methods for Remediation Madness Chapter 11: Taking the Mystery Out of Evaluating Deficiencies; Chapter 12: Common Areas of Concern and How to Address Them; Appendix A: Simplified Sample Entity-Level Control Matrices; Appendix B: COSO's Internal Controls Checklist for Entity-Level Controls; Appendix C: Standardized Period-

End Process Control Matrix; Appendix D: PCAOB Staff Question-and-Answer Index; Appendix E: SEC Office of the Chief Accountant Frequently Asked Questions Index; Appendix F: Summary of Changes Made to Auditing Standard No. 2 and the Related New Guidance; Index

Sommario/riassunto

Praise for Internal Control Strategies A Mid to Small Business Guide"
Internal Control Strategies is an excellent field guide for the implementation and maintenance of efficient and effective internal control systems. The book provides a practical approach to interpreting guidance from oversight agencies and integrating it with industry practice in a real-world environment. This handbook is an essential tool for managers and professionals going through the day-to-day struggle of managing auditor expectations and permitting business to proceed in the most efficient manner."-Michael