1. Record Nr. UNINA9910481356903321

Autore	Isócrates
Titolo	Isokratous Hapanta dia Iernymou Bolfiou epanorthtenta te, ... Isocratis scripta, quae nunc extant, omnia, per Hieronymum Vuolfium Oetingensem, summo labore & diligentia correcta, & de integro conuersa: . [[electronic resource]]
Pubbl/distr/stampa	Basel, : [s.n.], 1558
Descrizione fisica	Online resource ([16], 1033, [7] p., 8°)
Lingua di pubblicazione	Greco antico
Formato	Materiale a stampa
Livello bibliografico	Monografia
Note generali	Reproduction of original in Biblioteca Nazionale Centrale di Firenze.

2. Record Nr. UNINA9910814317903321

Autore	Wood Jason <1976->
Titolo	IT auditing and application controls for small and mid-sized enterprises : revenue, expenditure, inventory, payroll, and more / / Jason Wood, William Brown, Harry Howe
Pubbl/distr/stampa	Hoboken, New Jersey : , : John Wiley & Sons, Incorporation, , 2013 ©2013
ISBN	1-118-23319-0 1-118-80102-4 1-118-22245-8
Descrizione fisica	1 online resource (795 p.)
Collana	Wiley corporate F & A
Altri autori (Persone)	BrownWilliam (Business writer) HoweHarry <1952->
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Nota di contenuto

Cover; Series; Title Page; Copyright; Dedication; Preface; Acknowledgments; Chapter 1: Why Is IT Auditing Important to the Financial Auditor and the Financial Statement Audit?; MANAGEMENT'S ASSERTIONS AND THE IT AUDIT; OBJECTIVES OF DATA PROCESSING FOR SMALL AND MEDIUM-SIZED ENTERPRISES (SMEs); SPECIAL CHALLENGES FACING SMEs; RESEARCH CONFIRMING THE RISKS ASSOCIATED WITH SMEs; A FRAMEWORK FOR EVALUATING RISKS AND CONTROLS, COMPENSATORY CONTROLS, AND REPORTING DEFICIENCIES; SUMMARY: THE ROAD AHEAD; Chapter 2: General Controls for the SME; GENERAL CONTROLS: SCOPE AND OUTCOMES
THE "COSO PROCESS"-PUTTING IT ALL TOGETHER: FINANCIAL STATEMENTS, ASSERTIONS, RISKS, CONTROL OBJECTIVES, AND CONTROLSSUMMARY; Chapter 3: Application-Level Security; KEY CONSIDERATIONS; INITIAL SECURITY SETUP; SECURITY ROLE DESIGN; PASSWORD CONFIGURATION; SEGREGATION OF DUTIES; PERSONNEL, ROLES, AND TASKS; ACCESS REVIEWS; HUMAN ERROR; SUMMARY; Chapter 4: General Ledger and the IT Audit; THE GENERAL LEDGER: A CLEARINGHOUSE OF FINANCIAL INFORMATION; CHART OF ACCOUNTS FOR QUICKBOOKS; SME RISKS SPECIFIC TO THE GENERAL LEDGER AND THE CHART OF ACCOUNTS
ASSERTIONS UNDERLYING THE FINANCIAL STATEMENTS AND GENERAL LEDGER CONTROLSIT CONTROLS, THE TRANSACTION LEVEL, AND THE GENERAL LEDGER; SUMMARY; Chapter 5: The Revenue Cycle; RISK EXPOSURES AND SUBPROCESSES; APPLICATION CONTROLS, REVENUE CYCLE RISKS, AND RELATED AUDIT PROCEDURES; SUMMARY; Chapter 6: The Expenditure Cycle; RISK EXPOSURES AND SUBPROCESSES; APPLICATION CONTROLS, EXPENDITURE CYCLE RISKS, AND RELATED AUDIT PROCEDURES; SUMMARY; Chapter 7: The Inventory Cycle; RISK EXPOSURES AND SUBPROCESSES; APPLICATION CONTROLS, INVENTORY CYCLE RISKS, AND RELATED AUDIT PROCEDURES; SUMMARY
Chapter 8: The Payroll CycleRISK EXPOSURES AND SUBPROCESSES; APPLICATION CONTROLS, PAYROLL CYCLE RISKS, AND RELATED AUDIT PROCEDURES; SUMMARY; Chapter 9: Risk, Controls, Financial Reporting, and an Overlay of COSO on COBIT; PCAOB WARNINGS: INSUFFICIENT EVIDENCE TO SUPPORT OPINIONS; HOW WE GOT HERE: A HISTORICAL PERSPECTIVE; RISK; RISK AND FRAUD; CONTROLS; FINANCIAL REPORTING; PCAOB GUIDANCE ON IT CONTROLS; INTEGRATING COSO, COBIT, AND THE PCAOB; SUMMARY; Chapter 10: Integrating the IT Audit into the Financial Audit; RISKS, MATURITY, AND ASSESSMENTS CROSS-REFERENCING COBIT TO THE PCAOB AND COSOPLAN AND ORGANIZE; PROGRAM DEVELOPMENT AND CHANGE; COMPUTER OPERATIONS AND ACCESS TO PROGRAMS AND DATA; MONITOR AND EVALUATE; SUMMARY; Chapter 11: Spreadsheet and Desktop Tool Risk Exposures; SPECIFIC TYPES OF RISKS AND EXPOSURES; RESEARCH ON ERRORS IN SPREADSHEETS; COMPLIANCE DIMENSIONS OF SPREADSHEET RISK EXPOSURES; SPREADSHEET AUDITING TOOLS; GOVERNANCE OF SPREADSHEETS AND DESKTOP TOOLS; CONTROL CONSIDERATIONS; AUDITING CONTROLS AND CREATING A BASELINE; LIFE AFTER THE BASELINE: MAINTAINING SPREADSHEETS AND DESKTOP TOOLS; SUMMARY
Chapter 12: Key Reports and Report Writers Risk Exposures

Sommario/riassunto

Essential guidance for the financial auditor in need of a working knowledge of IT If you're a financial auditor needing working knowledge of IT and application controls, Automated Auditing Financial Applications for Small and Mid-Sized Businesses provides you with the guidance you need. Conceptual overviews of key IT auditing issues are included, as well as concrete hands-on tips and techniques. Inside,

you'll find background and guidance with appropriate reference to material published by ISACA, AICPA, organized to show the increasing complexity of systems, starting with gener