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CLEARINGHOUSE OF FINANCIAL INFORMATION; CHART OF ACCOUNTS FOR QUICKBOOKS; SME RISKS SPECIFIC TO THE GENERAL LEDGER AND THE CHART OF ACCOUNTS
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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
