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| 1. Record Nr. | UNISA990000222000203316 |
| Autore | Floccia, Massimo |
| Titolo | Dizionario dell'inquinamento : cause, effetti, rimedi, normativa / Massimo Floccia, Giuseppe Gisotti, Mauro Sanna |
| Pubbl/distr/stampa | Roma : La Nuova Italia Scientifica, 1985 (stampa 1989) |
| Descrizione fisica | 397 p. : ill. ; 24 cm |
| Collana | I manuali ; 21 |
| Disciplina | 36373 |
| Collocazione | 363.73 FLO |
| Lingua di pubblicazione | Italiano |
| Formato | Materiale a stampa |
| Livello bibliografico | Monografia |
| 2. Record Nr. | UNINA9910143691803321 |
| Autore | Graham Lynford |
| Titolo | Internal controls [[electronic resource]] : guidance for private, government, and nonprofit entities / / Lynford Graham |
| Pubbl/distr/stampa | Hoboken, N.J., : John Wiley & Sons, c2008 |
| ISBN | 1-119-19802-X 1-280-97439-7 9786610974399 0-470-18444-2 |
| Descrizione fisica | 1 online resource (256 p.) |
| Disciplina | 658.15/1 |
| Soggetti | Auditing, Internal Managerial accounting |
| 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. |

INTERNAL CONTROLS; ABOUT THE AUTHOR; CONTENTS; PREFACE; Chapter 1: AN INTRODUCTION; BUT HOW DOES ALL THAT RELATE TO ME?; WE ARE ALL IN THIS TOGETHER; SO WHAT IS ALL THIS FUSS ABOUT COSTS?; IT CAN BE MANAGED; Chapter 2: FIRST STEPS: A PILOT PROJECT; NAVIGATING CHAPTERS 2 TO 5; THE FIRST STEPS CAN SEEM THE HARDEST; YOU HAVE AN ADVANTAGE; THE FIRST STEP; UNDERSTAND YOUR OBJECTIVE; THE CONTROLS FRAMEWORK AS A GUIDE; FORM A PRELIMINARY PROJECT TEAM; THE REAL PROJECT: SETTING PRIORITIES; PROJECT AND RESOURCE PLAN; Chapter 3: THE FIVE COMPONENTS OF THE CONTROLS FRAMEWORK; SOME BACKGROUND
THE FIVE COMPONENTS CUBES, TRIANGLES, AND OTHER REPRESENTATIONS; THE CONTROL ENVIRONMENT; RISK ASSESSMENT; CONTROL ACTIVITIES; INFORMATION AND COMMUNICATION; INFORMATION TECHNOLOGY; MONITORING; Appendix 3A: BLUE RIBBON COMMITTEE ON IMPROVING THE EFFECTIVENESS OF CORPORATE AUDIT COMMITTEES; SUMMARY OF RECOMMENDATIONS; Chapter 4: DOCUMENTING INTERNAL CONTROLS USING A FRAMEWORK; MANY WAYS TO DOCUMENT; PURPOSE OF DOCUMENTING FINANCIAL REPORTING CONTROLS; VALUE OF CARE IN DOCUMENTATION; FORMATS AND TOOLS FOR DOCUMENTING CONTROLS; FORMATS AND TEMPLATES, MATRICES AND FORMS
DEVELOPING CUSTOM CONTROL OBJECTIVES Appendix 4A: SAMPLE CONTROL OBJECTIVES FOR MAJOR CYCLES; ENHANCEMENTS TO SAMPLE CONTROL OBJECTIVES; Chapter 5: SETTING THE SCOPE OF YOUR DOCUMENTATION PROJECT: IDENTIFYING THE CORE; START WITH OBJECTIVES; MAPPING THE ENTITY TO THE FINANCIAL STATEMENTS: THE INS AND OUTS; CONSIDER RISKS, NOT JUST QUANTITATIVE MEASURES; OVERSTATEMENT AND UNDERSTATEMENT; INCLUDE THE CLOSE PROCESS AND PREPARATION OF THE FINANCIAL STATEMENTS; BE CAREFUL OUT THERE!; Chapter 6: ESTABLISHING A BASIS FOR CONTROLS EFFECTIVENESS: TESTING CONTROLS
"AUDITORS SHOULD DEVELOP AN UNDERSTANDING OF INTERNAL CONTROLS. . ." MONITORING; SAMPLING AND TESTING CONTROLS; INFREQUENTLY OPERATING CONTROLS; SURVEYS AND INTERVIEWS; TESTING AUTOMATED (COMPUTERIZED) CONTROLS; TESTING GENERAL COMPUTER CONTROLS; Appendix 6A: SAMPLE SIZE TUTORIAL; SAMPLE SIZE FORMULA; FOR SUBSTANTIVE SAMPLING; FOR TESTS OF CONTROLS; READING A TABLE TO DETERMINE SAMPLE SIZES; Appendix 6B: CONDUCTING INTERVIEWS: GATHERING INTERNAL CONTROL INFORMATION; BACKGROUND; EXAMPLES OF WHERE INTERVIEWS ARE USED; PLANNING AND STRATEGY; FOCUS GROUPS
TIPS FOR AN EFFECTIVE AND EFFICIENT INTERVIEWS COPE AND REPORTING ON CONTROLS; FOLLOWING UP; Chapter 7: ASSESSING DESIGN EFFECTIVENESS AND OPERATING EFFECTIVENESS; IT'S INEVITABLE; DEFINITIONS OF SIGNIFICANT DEFICIENCIES AND MATERIAL WEAKNESSES; KEY FACTORS WHEN ASSESSING THE SEVERITY OF A DEFICIENCY; CONDITIONS INDICATING CONTROL DEFICIENCIES; EXAMPLES OF EVALUATING THE SEVERITY OF DEFICIENCIES; OVERALL ASSESSMENT; Appendix 7A: A FRAMEWORK FOR EVALUATING CONTROL EXCEPTIONS AND DEFICIENCIES; INTRODUCTION AND PURPOSE; GUIDING PRINCIPLES; TERMINOLOGY
Chapter 8: FRAUD RISKS AND ENTITY SELF-DEFENSE

""In the new age of philanthropy, donors expect charities to be models of accountability and transparency...Internal controls: Guidance for Private, Government, and Nonprofit Entities is a must read for CEO's and CFO's who want to gain a clear understanding of cost-effective ways to implement the controls necessary to protect their

organizations. - Elizabeth Myatt, Chief Executive Officer, World Lung Foundation
"If you were looking for the silver bullet to understand and audit internal controls, you just found it. This book will prove invaluable in planning the audit internal controls,
