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Federal Register, 2013-11 *IT Auditing and Application Controls for Small and Mid-Sized Enterprises* Jason Wood, William Brown, Harry Howe, 2013-11-22 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 general principles and progressing through greater levels of functionality Provides straightforward IT guidance

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for a wide range of professionals within the broker dealer industry Updates to this edition are to conform the content to current accounting standards and regulatory requirements The updates include SEC Release No 34 86073 Amendment to Single Issuer Exemption for Broker Dealers ASU No 2018 09 Codification Improvements and SEC Release Nos 33 10532 34 83875 IC 33203 Disclosure Update and Simplification In addition this edition features a new example disclosure note for revenue from contracts with customers which has been added to the guide s illustrative financial statements and footnote disclosures

The Routledge Companion to Auditing David Hay,W. Robert Knechel,Marleen Willekens,2014-09-15 Auditing has been a subject of some controversy and there have been repeated attempts at reforming its practice globally This comprehensive companion surveys the state of the discipline including emerging and cutting edge trends It covers the most important and controversial issues including auditing ethics auditor independence social and environmental accounting as well as the future of the field This handbook is vital reading for legislators regulators professionals commentators students and researchers involved with auditing and accounting The collection will also prove an ideal starting place for researchers from other fields looking to break into this vital subject

Integrity and Internal Control in Information Systems Sushil Jajodia,Graeme W. McGregor,William List,Leon A.M. Strous,2013-03-09 Dear readers Although it is well known that confidentiality integrity and availability are high level objectives of information security much of the attention in the security arena has been devoted to the confidentiality and availability aspects of security IFIP TC 11 Working Group 11 5 has been charged with exploring the area of the integrity objective within information security and the relationship between integrity in information systems and the overall internal control systems that are established in organizations to support the corporate governance codes In this collection you will not only find the papers that have been presented during the first working conference dedicated to the subject section A but also some of the papers that have formed the basis for the current activities of this working group section B Finally some information about IFIP TC 11 and its working groups is included section C This first working conference is the start for an ongoing dialog between the information security specialists and the internal control specialists so that both may work more effectively together to assist in creating effective business systems in the future

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