Auditing in EDP Environment

When auditing under EDP system, auditors are not supposed to change audit objectives or auditing scopes set by auditing programs but are supposed to analyze the impact on auditing caused by IT and adopt some new auditing methodology.

Session 8.1

Edp Auditing A Primer

J Elliott

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EDP Auditing ,1979 EDP Auditing Joseph L. Sardinas, John G. Burch, Richard J. Asebrook, 1981 Teachers Manual to Accompany Edp Auditing a Primer Sardinas, 1981-06-01 Hong Kong Auditing Ferdinard A. GUL, Simon Fung, 2014-10-13 Over the years auditing has developed into a specialised function with complex ethical legal and economic implications The role of auditors in providing credibility is even more important in a society like Hong Kong which relies heavily on its reputation as an international financial and business centre. The financial crises and accounting scandals reported in recent years which led to economic meltdowns and massive loss in capital resources across the globe highlights the vital role of auditors as gatekeepers and the importance of high quality auditing in ensuring corporate transparency and honest financial reporting The third edition is thoroughly revised to take into account the new Companies Ordinance Chapter 622 effective 2014 and Hong Kong Standards on Quality Control Auditing Assurance and Related Services updated June 2014 and numerous developments of a full range of auditing topics since the previous edition including Auditors legal duties and liabilities Auditor quality Auditors ethical behaviour Corporate governance Statistical sampling Pitfalls in computerisation of accounting services Use of computer assisted audit techniques CAATs Audit reporting Auditing standards Along with recent development of the profession and cutting edge research findings this book boldly draws on economic theories to explain aspects of auditing Certain economic concepts that are applicable to all aspects of an audit are addressed for students and practitioners alike By utilising graphics tables and intriguing cases this book will serve as a useful companion for accounting and legal practitioners. This is also a textbook for students preparing for university studies practical training and professional accounting examinations At the end of each chapter there are dozens of exercises cases and discussion questions for the benefits of teachers students and life long learners Published by City University of Hong Kong Press A Primer in Financial Data Management Martijn Groot, 2017-05-10 A Primer in Financial Data Management describes concepts and methods considering financial data management not as a technological challenge but as a key asset that underpins effective business management This broad survey of data management in financial services discusses the data and process needs from the business user client and regulatory perspectives Its non technical descriptions and insights can be used by readers with diverse interests across the financial services industry. The need has never been greater for skills systems and methodologies to manage information in financial markets The volume of data the diversity of sources and the power of the tools to process it massively increased Demands from business customers and regulators on transparency safety and above all timely availability of high quality information for decision making and reporting have grown in tandem making this book a must read for those working in or interested in financial management Focuses on ways information management can fuel financial institutions processes including regulatory reporting trade lifecycle management and customer interaction Covers recent regulatory and technological developments and their implications for optimal financial information management Views data

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