

Caseware Working Paper

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Auditing is constantly and quickly changing due to the continuous evolution of information and communication technologies. As the auditing process is forced to adapt to these changes, issues have arisen that lead to a decrease in the auditing effectiveness and efficiency, leading to a greater dissatisfaction among users. More research is needed to provide effective management and mitigation of the risk associated to organizational transactions and to assign a more reliable and accurate character to the execution of business transactions and processes. Organizational Auditing and Assurance in the Digital Age is an essential reference source that discusses challenges, identifies opportunities, and presents solutions in relation to issues in auditing, information systems auditing, and assurance services and provides best practices for ensuring accountability, accuracy, and transparency. Featuring research on topics such as forensic auditing, financial services, and corporate governance, this book is ideally designed for internal and external auditors, assurance providers, managers, risk managers, academicians, professionals, and students.

CCH's Corporate Controller's Handbook of Financial Management is a comprehensive source of practical solutions, strategies, techniques, procedures, and formulas covering all key aspects of accounting and financial management. Its examples, checklists, step-by-step instructions, and other practical working tools simplify complex financial management issues and give CFOs, corporate financial managers, and controllers quick answers to day-to-day questions.

This book explores current digitalization issues in finance and accounting with particular focus on emerging and transitioning markets. It features models, empirical studies and cases studies on topics such as Fintech, blockchain technology, financing renewable energy, and XBRL usage from sectors such health care, pharmacology, transportation, and education. Such a complex view of current economic phenomena makes the volume attractive not only for academia, but also for regulators and policy-makers, when deliberating the potential outcome of competing regulatory mechanisms.

Modern businesses generate huge volumes of accounting data on a daily basis. The recent advancements in information technology have given organizations the ability to capture and store data in an efficient and effective manner. However, there is a widening gap between this data storage and usage of the data. Business intelligence techniques can help an organization obtain and process relevant accounting data quickly and cost efficiently. Such techniques include: query and reporting tools, online analytical processing (OLAP), statistical analysis, text mining, data mining, and visualization. Business Intelligence Techniques is a compilation of chapters written by experts in the various areas. While these chapters stand on their own, taken together they provide a comprehensive overview of how to exploit accounting data in the business environment.

Operational Auditing: Principles and Techniques for a Changing World, 2nd edition, explains the proven approaches and essential procedures to perform risk-based operational audits. It shows how to effectively evaluate the relevant dynamics associated with programs and processes, including operational, strategic, technological, financial and compliance objectives and risks. This book merges traditional internal audit concepts and practices with contemporary quality control methodologies, tips, tools and techniques. It explains how internal auditors can perform operational audits that result in meaningful findings and useful recommendations to help organizations meet objectives and improve the perception of internal auditors as high-value contributors, appropriate change agents and trusted advisors. The 2nd edition introduces or expands the previous coverage of: • Control self-assessments. • The 7 Es framework for operational quality. • Linkages to ISO 9000. • Flowcharting techniques and value-stream analysis • Continuous monitoring. • The use of Key Performance Indicators (KPIs) and Key Risk Indicators (KRIs). • Robotic process automation (RPA), artificial intelligence (AI) and machine learning (ML); and • Adds a new chapter that will examine the role of organizational structure and its impact on effective communications, task allocation, coordination, and operational resiliency to more effectively respond to market demands.

Whether you will be operating out of your home or you are looking to buy or rent office space, this book can help you with a wealth of startup information,

from how to form and name your business to deciding if this will be a joint venture or if you would rather work solo. Valuable information on forming a Partnership, LLC, Corporation, or becoming a Sole Proprietor, the four types of business formations, is included, as well as the legal implications of each. Learn how to hire and keep a qualified professional staff, meet IRS requirements, manage and train employees, generate high profile public relations and publicity, and implement low-cost internal marketing ideas. You will learn how to build your business by using low and no cost ways to satisfy customers and also ways to increase sales, have customers refer others to you, and thousands of excellent tips and useful guidelines. This complete manual will arm you with everything you need, including sample business forms; contracts; worksheets and checklists for planning, opening, and running day-to-day operations; lists; plans and layouts; and dozens of other valuable, timesaving tools of the trade no business owner should be without.

Internal auditors must know many concepts, techniques, control frameworks, and remain knowledgeable despite the many changes occurring in the marketplace and their profession. This easy to use reference makes this process easier and ensures auditors can obtain needed information quickly and accurately. This book consists of 100 topics, concepts, tips, tools and techniques that relate to how internal auditors interact with internal constituencies and addresses a variety of technical and non-technical subjects. Non-auditors have an easy-to-use guide that increases their understanding of what internal auditors do and how, making it easier for them to partner with them more effectively.

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