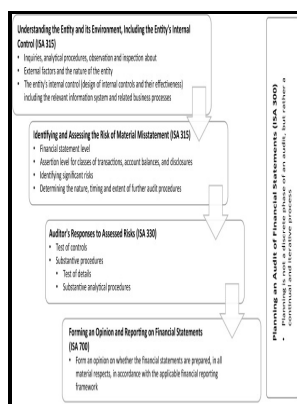


Auditing in a computer environment - exposure draft.

Auditing Practices Committee - Annual Accounting and Auditing Workshop



Description: -

-Auditing in a computer environment - exposure draft.

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Notes: Draft issued for comment before publication as an Auditing Guideline.

This edition was published in 1982



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Tags: #The #New #World #of #Auditing #Standards

AAA technical articles

The board will continue its leadership role in the development of auditing guidance, such as its risk assessment standards, while working more closely than ever with regulators and external stakeholders. This article explores some of the key issues relevant to forensic investigations.

The New World of Auditing Standards

But creating such guidance requires cooperation among national and international standard-setting bodies. Internal Auditor will exercise due professional care and use professional judgement and scepticism in applying appropriate audit methodology, audit procedures and sampling guidelines.

Auditing disclosures in financial statements

Designated the PCAOB as a body with the authority to promulgate auditing standards as well as attestation, quality control, ethics, independence and other standards related to the preparation and issuance of audit reports for issuers. Audit quality is relevant to P7 in that the Syllabus and Study Guide includes a specific section, C1, which contains a number of learning outcomes in relation to quality control in the context of practice management. Annexure 1 Illustrative list of Audit Areas to consider as part of the Audit Scope when conducting Internal Audits in an IT Environment Refer paragraph 3.

AAA technical articles

Issuing clear authoritative guidance for auditors of nonissuers. OTHER RESOURCES PCAOB auditing and related attestation, quality control, ethics and independence standards and rules. Annual Update for Accountants and Auditors 2005—2006 edition text, 730024JA.

Exposure Drafts of Proposed SASs, SSAEs, and SQCSs

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