



Glossary

Understanding Automated Controls

The following key terms are found in the Understanding Automated Controls course:

Term	Description
Automated Control	Automated controls are control activities mostly or wholly performed through information technology. Automated controls that operate at the business process level and apply to the processing of transactions by individual applications are typically referred to as automated application controls. These controls help ensure that transactions occurred, are authorized, and are completely and accurately recorded and processed.
Variant	A variant of an automated control is a version of the automated control that varies in function or calculation from other forms of the same automated control.
Nonproduction environment	A software environment that is used exclusively for development or test activities, and not for any business operations of the end-customer or its users.
Inputs	The source data that is key to the automated control operation.
Processing Steps	The programmed functionality of the automated control.
Outputs	The end result from the automated control, which may require additional review or investigation.
Control	<p>A Control is an activity within any of the components of internal control performed to achieve the entity's objectives with regard to reliability of financial reporting, effectiveness and efficiency of operations, and compliance with applicable laws and regulations.</p> <p>Note: Manual controls are controls that are manually performed by individuals outside of an IT system. For purposes of this learning, manual controls and business controls can be used interchangeably.</p>