Learn how to build your successful practice in the cloud in just 10 steps. In this popular, how-to guide you'll get practical, comprehensive information with step-by-step instructions, covering areas such as: Infrastructure, scanning solutions, document management, client portals, workflow management, cloud-based client accounting systems, security, disaster recovery. --p.4 of cover.

The proposed practice set reinforces procedures that are widely used and accepted in the Accounting profession. As a learning tool, it provides hands-on experience with typical applications students will encounter when they are employed with a public accounting firm and with CaseWare, the dominant working paper software in the industry.

Detect fraud faster—no matter how well hidden—with IDEA automation Fraud and Fraud Detection takes an advanced approach to fraud management, providing step-by-step guidance on automating detection and forensics using CaseWare's IDEA software. The book begins by reviewing the major types of fraud, then details the specific computerized tests that can detect them. Readers will learn to use complex data analysis techniques, including automation scripts, allowing easier and more sensitive detection of anomalies that require further review. The companion website provides access to a demo version of IDEA, along with sample scripts that allow readers to immediately test the procedures from the book. Business systems' electronic databases have grown tremendously with the rise of big data, and will continue to increase at significant rates. Fraudulent transactions are easily hidden in these enormous datasets, but Fraud and Fraud Detection helps readers gain the data analytics skills that can bring these anomalies to light. Step-by-step instruction and practical advice provide the specific abilities that will enhance the audit and investigation process. Readers will learn to: Understand the different areas of fraud and their specific detection methods Identify anomalies and risk areas using computerized techniques Develop a step-by-step plan for detecting fraud through data analytics Utilize IDEA software to automate detection and identification procedures. The delineation of detection techniques for each type of fraud makes this book a must-have for students and new fraud prevention professionals, and the step-by-step guidance to automation and complex analytics will prove useful for even experienced examiners. With datasets growing exponentially, increasing both the speed and sensitivity of detection helps fraud professionals stay ahead of the game. Fraud and Fraud Detection is a guide to more efficient, more effective fraud identification.
Cranston Construction Limited

The Accounting and Review Services Committee (ARSC) has issued Statement on Standards for Accounting and Review Services No. 21, Statements on Standards for Accounting and Review Services: Clarification and Recodification. The issuance of SSARS No. 21 represents a major milestone in the ARSC’s project to clarify and revise the standards for reviews, compilations, and engagements to prepare financial statements. To assist readers to easily locate information, a detailed table of contents is provided at the beginning of the SSARS. This statement recodifies and supersedes all outstanding SSARSs through No. 20, except SSARS No. 14, Compilation of Pro Forma Financial Information. SSARS No. 21 is effective for reviews, compilations, and engagements to prepare financial statements for periods ending on or after December 15, 2015 but early implementation is permitted. This statement is a standalone SSARS and is not a codification of all clarified SSARSs. This statement has been codified in AICPA Professional Standards, which contains a complete codification of Statements on Standards for Accounting and Review Services. Practitioners are advised to use the codified version of this SSARS as they prepare to evaluate and update their methodologies, and prepare for changes precipitated by the clarity project.

Continuous Auditing

Recreation Land Development

Fraud and Fraud Detection, + Website

Offers predictions about the shift from private computer systems to Internet-based networks for computer-based businesses, and how the change will impact economics, culture, and society.

CA Magazine

This book is composed of a selection of articles from The 2021 World Conference on Information Systems and Technologies (WorldCIST'21), held online between 30 and 31 of March and 1 and 2 of April 2021 at Hangra de Heroismo, Terceira Island, Azores, Portugal. WorldCIST is a global forum for researchers and practitioners to present and discuss recent results and innovations, current trends, professional experiences and challenges of modern information systems and technologies research, together with their technological development and applications. The main topics covered are: A) Information and Knowledge Management; B) Organizational Models and Information Systems; C) Software and Systems Modeling; D) Software Systems, Architectures, Applications and Tools; E) Multimedia Systems and Applications; F) Computer Networks, Mobility and Pervasive Systems; G) Intelligent and Decision Support Systems; H) Big Data Analytics and Applications; I) Human-computer Interaction; J) Ethics, Computers & Security; K) Health Informatics; L) Information Technologies in Education; M) Information Technologies in Radiocommunications; N) Technologies for Biomedical Applications.

Trends and Applications in Information Systems and Technologies

Auditing: An International Approach (formerly titled Auditing and Other Assurance Engagements) presents a comprehensive, balanced, and current introduction to the auditing field. This text bridges the gap between students' knowledge of accounting principles and the professional practice of accounting and auditing in the working world. Emphasizing a 'cycles' approach, the book covers the financial auditor's decision-making process:1) problem recognition and developing audit
objectives, 2) evidence collection with audit procedures, and 3) making judgements about control risk and the fair presentation of financial statement assertions. Building on the strengths of the first Canadian and former U.S. editions, the authors reflect exciting challenges inherent to current auditing practice and other assurance services. As the revised title suggests, the second edition of this best-selling text has kept pace with the growing importance of International Accounting Standards in the context of Canadian business world.

CACholder

Rural New Yorker

Business Periodicals Index

Several administrations have adopted electronic fiscal devices (EFDs) in their quest to combat noncompliance, particularly as regards sales and the value-added tax (VAT) payable on sales. The introduction of EFDs typically requires considerable effort and has costs both for the administration and for the taxpayers that are affected by the requirements of the new rules. Despite their widespread use, and their considerable cost, EFDs can only be effective if they are a part of a comprehensive compliance improvement strategy that clearly identifies risks for the different segments of taxpayers and envisages measures to mitigate these risks. EFDs should not be construed as the "silver bullet" for improving tax compliance: as with any other technological improvement the deployment of fiscal devices alone cannot achieve meaningful results, whether in terms of revenue gains or permanent compliance improvements.

Internal Control Audit and Compliance

Statements on Standards for Accounting and Review Services

Designed to facilitate the use of audit data analytics (ADAs) in the financial statement audit, this title was developed by leading experts across the profession and academia. The guide defines audit data analytics as "the science and art of discovering and analyzing patterns, identifying anomalies, and extracting other useful information in data underlying or related to the subject matter of an audit through analysis, modeling, and visualization for planning or performing the audit." Simply put, ADAs can be used to perform a variety of procedures to gather audit evidence. Each chapter focuses on an audit area and includes step-by-step guidance illustrating how ADAs can be used throughout the financial statement audit. Suggested considerations for assessing the reliability of data are also included in a separate appendix.

10 Steps to a Digital Practice in the Cloud

International Professional Practices Framework (IPPF)

Canadian Periodical Index

Software Configuration Management
Contemporary Issues in Accounting

This textbook bridges the gap between theory and practice, providing a balanced presentation of auditing concepts and procedures. It reflects the challenges inherent in accounting and auditing practice, including coverage of emerging topics and issues, in both a Canadian and international context.

FRS 102

A powerful new tool for all forensic accountants, or anyone who analyzes data that may have been altered, Benford's Law gives the expected patterns of the digits in tabulated data such as town and city populations or Madoff's fictitious portfolio returns. Those digits, in unaltered data, will not occur in equal proportions; there is a large bias towards the lower digits, so much so that nearly one-half of all numbers are expected to start with the digits 1 or 2. These patterns were originally discovered by physicist Frank Benford in the early 1930s, and have since been found to apply to all tabulated data. Mark J. Nigrini has been a pioneer in applying Benford's Law to auditing and forensic accounting, even before his groundbreaking 1999 Journal of Accountancy article introducing this useful tool to the accounting world. In Benford's Law, Nigrini shows the widespread applicability of Benford's Law and its practical uses to detect fraud, errors, and other anomalies. Explores primary, associated, and advanced tests, all described with data sets that include corporate payments data and election data. Includes ten fraud detection studies, including vendor fraud, payroll fraud, due diligence when purchasing a business, and tax evasion. Covers financial statement fraud, with data from Enron, AIG, and companies that were the target of hedge fund short sales. Looks at how to detect Ponzi schemes, including data on Madoff, Waxenberg, and more. Examines many other applications, from the Clinton tax returns and the charitable gifts of Lehman Brothers to tax evasion and number invention. Benford's Law has 250 figures and uses 50 interesting authentic and fraudulent real-world data sets to explain both theory and practice, and concludes with an agenda and directions for future research. The companion website adds additional information and resources.

Electronic Fiscal Devices (EFDs) An Empirical Study of their Impact on Taxpayer Compliance and Administrative Efficiency

The new fifth edition of Information Technology Control and Audit has been significantly revised to include a comprehensive overview of the IT environment, including revolutionizing technologies, legislation, audit process, governance, strategy, and outsourcing, among others. This new edition also outlines common IT audit risks, procedures, and involvement associated with major IT audit areas. It further provides cases featuring practical IT audit scenarios, as well as sample documentation to design and perform actual IT audit work. Filled with up-to-date audit concepts, tools, techniques, and references for further reading, this revised edition promotes the mastery of concepts, as well as the effective implementation and assessment of IT controls by organizations and auditors. For instructors and lecturers there are an instructor's manual, sample syllabi and course schedules, PowerPoint lecture slides, and test questions. For students there are flashcards to test their knowledge of key terms and recommended further readings. Go to http://routledgetextbooks.com/textbooks/9781498752282/ for more information.

Software Configuration Management

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.

Continuous Assurance for the Now Economy

The second edition includes new and expanded chapters that show accountants, auditors and finance professionals how to cut down on their research time and increase billable hours. Written by a CPA in a language all accountants can understand it aims to enable the reader to cheaply and effectively market professional services electronically.
The Big Switch: Rewiring the World, from Edison to Google

Information Technology Control and Audit, Fifth Edition

The Institute of Internal Auditors’ (IIA’s) International Professional Practices Framework (IPPF) is the authoritative guidance on the internal audit profession. The IPPF presents current, relevant, internationally consistent information that is required by internal audit professionals worldwide. The new IPPF features improved clarity, increased transparency, measurable accountability, a defined cycle of review for all guidance, and availability in hard copy and as a fully interactive CD-ROM.

Moore's Rural New-Yorker

The book explores the developing challenges and opportunities within the business and finance world which are likely to impact the accounting profession in the near future. It outlines a number of approaches to ensure that the accountants of the future are equipped with a useful awareness of some of the key topic areas that are quickly becoming a reality and helps bridge the gap between academia and practice. The chapters are standalone introductory pieces to provide useful précis of key topics and how they apply to the accounting profession in particular. It aims to deliver key readings on ‘hot topics’ not addressed in other texts which the accounting profession is tackling or are likely to tackle soon. Hence the book provides accounting students and researchers a solid grounding in a broad range of highly relevant non-technical accounting themes, looking at the bigger environment in which future accountants will be operating, involving considerations of strategic corporate governance issues and highlighting competences beyond the standard technical accounting skill sets.

Digitalization in Finance and Accounting

Ease the transition to the new COSO framework with practical strategy Internal Control Audit and Compliance provides complete guidance toward the latest framework established by the Committee of Sponsoring Organizations (COSO). With clear explanations and expert advice on implementation, this helpful guide shows auditors and accounting managers how to document and test internal controls over financial reporting with detailed sections covering each element of the framework. Each section highlights the latest changes and new points of emphasis, with explicit definitions of internal controls and how they should be assessed and tested. Coverage includes easing the transition from older guidelines, with step-by-step instructions for implementing the new changes. The new framework identifies seventeen new principles, each of which are explained in detail to help readers understand the new and emerging best practices for efficiency and effectiveness. The revised COSO framework includes financial and non-financial reporting, as well as both internal and external reporting objectives. It is essential for auditors and controllers to understand the new framework and how to document and test under the new guidance. This book clarifies complex codification and provides an effective strategy for a more rapid transition. Understand the new COSO internal controls framework Document and test internal controls to strengthen business processes Learn how requirements differ for public and non-public companies Incorporate improved risk management into the new framework The new framework is COSO's first complete revision since the release of the initial framework in 1992. Companies have become accustomed to the old guidelines, and the necessary procedures have become routine – making the transition to align with the new framework akin to steering an ocean liner. Internal Control Audit and Compliance helps ease that transition, with clear explanation and practical implementation guidance.

Hardware News

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.

Scientific American
Auditing

Charter

Continuous Auditing provides academics and practitioners with a compilation of select continuous auditing design science research, and it provides readers with an understanding of the underlying theoretical concepts of a continuous audit, ideas on how continuous audit can be applied in practice, and what has and has not worked in research.

Change Your World

Whatever the desire of your heart—better schools, better neighborhoods, more positive workplaces, more connected families, or more engaged communities—Change Your World will guide you through the entire process to take action and start making an impact today right where you are. You can bring about positive, lasting change in the world, and you don’t have to be rich and famous or lead a big organization to do it. Global leadership and development icons John C. Maxwell and Rob Hoskins provide the inspiring and practical roadmap to get started being the change you want to see—in your community and beyond. For many of us, the world we live in feels broken, yet change is easier than we think. Learn from the firsthand experiences shared by the authors from their work helping to transform communities, businesses, and millions of lives around the world. In Change Your World, they show you how to Identify your cause Live out the values that make a difference Become a catalyst for change Join the right team or recruit one of your own Work together with others to make a difference Measure your impact and keep improving You’ll not only be encouraged to make a difference based on the needs you see around you; you’ll be equipped to take action and start making an impact today.

Accountant's Guide to the Internet

The Office

Benford's Law

The professional publication for California CPAs.

Guide to Audit Data Analytics

"Over the last few decades businesses in Australia and around the world have been utterly transformed by powerful information technologies, from the PC and the internet to email and cellular phones - to the extent that a new type of economy is said to have been created: the 'Now Economy' which is characterised by 24/7/365 globalised operations, customer interaction and management decision making. By contrast, the way in which these entities are audited has not experienced an equivalent evolution. Over the last century, external auditors have tended to examine an entity only once a year and listed entities themselves only report quarterly in many parts of the world and half yearly in Australia, even though the capability exists for both reporting and auditing on a much timelier basis. The emerging field of Continuous Assurance attempts to better match internal and external auditing practices to the reality of the IT-enabled entity in order to provide stakeholders with more timely assurance. The dramatic collapse of leading banks around the world makes it all the more important that external and internal auditors take full advantage of modern technology to provide shareholders and managers with the most timely and relevant assurance."--P. 7.

The CPA Journal
This book presents revised full versions of the best papers accepted for the SCM-4 and SCM-5 Workshops on Software Configuration Management, held in connection with the 1994 and 1995 IEEE International Conference on Software Engineering (ICSE). The 22 papers included give a unique overview on and introduction to current software configuration management issues. SCM is the discipline of managing software evolution. It is concerned with controlling evolving software products and supporting teams and activities involved in the development of complex software systems. SCM attracts the attention of SE design and development professionals, of researchers, and of software managers.

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