



UNDERSTANDING AND AUDITING IT SYSTEMS

VOLUME 2 (SECOND EDITION)

WITH FOCUS ON PROCESS AND FINANCIAL CONTROL PERSPECTIVE

YOUNG-WOON MIN

Understanding And Auditing It Systems Volume 2

Siddappa N.Byraredy



Understanding And Auditing It Systems Volume 2:

Understanding and Auditing It Systems Young-Woon Min,2009-04-01 This book discusses a variety of technical operational and security issues relevant to the implementation of the IT systems for in depth understanding and audits of the IT systems This book approaches the security control issues of the IT systems by analyzing the brick and mortar skeletons from the very lowest layer and then progressing to the operations and other higher level implementation issues for easier understanding by the readers This book addresses the security and control issues in the perspectives of the standalone computer systems and the network environments separately for more focused discussions of the different security and implementation requirements This book presents a new paradigm for categorization of the IT control objectives for both the general operational and financial control perspectives for effective coverage of the vulnerability exposures in these two areas These discussions aid with the implementation of SOA requirements and compliance with GAAP in IT systems environment

Computers and Data Processing United States. Superintendent of Documents,1990 **ECKM2007-Proceedings of the 8th European Conference on Knowledge Management** Dan Remenyi,2007 **Continuous Auditing with AI in the Public Sector** Lourens J. Erasmus,Sezer Bozkus Kahyaoğlu,2024-09-18 The effectiveness of internal audit activities is important for the sustainability of change in the public sector In this sense the tools and techniques used and the level of competencies of public sector auditors are decisive This book deals with the effects of current technological developments in the public sector on auditing and risk management activities Therefore it is a resource for public internal auditors to create a digital audit strategy based on artificial intelligence AI and blockchain based applications Institutionalisation of their structures is important for public sector internal auditors For this basic requirements future expectations and best practices are explained The digital business model is presented to produce value added audit findings and outputs that guide public internal auditors and all digital era stakeholders This book is a pioneering work based on continuous auditing continuous monitoring approaches using various AI and blockchain based tools and techniques There is nothing more valuable to the success of a public internal auditor than a detailed understanding of the business The important lesson in developing business knowledge especially in the new audit universe emerging with digital transformation is that all auditors must understand that they never finish learning about business processes risks and control points in the digital era They must constantly push themselves to be motivated and learn about the business operations they audit to implement new audit approaches powered by AI In addition to obtaining up to date business information from process owners and stakeholders public auditors responsible for conducting an AI based continuous audit programme should also look inside their departments for a different perspective on business information that impacts continuous audit programme phase details and has the potential to add value It should be noted that the additional source of information begins with your individual audit experience digital skills and qualifications **Principles of Knowledge Auditing** Patrick Lambe,2023-05-02 A

comprehensive theoretical and practical guide to the operating principles of knowledge auditing illustrated with numerous case studies A knowledge audit provides an at a glance view of an organization s needs and opportunities Its purpose is to improve an organization s effectiveness through a better understanding of the dynamics and levers of knowledge production access and use However this developing field is hampered by the lack of a common language about the origins and nature of knowledge auditing In *Principles of Knowledge Auditing* Patrick Lambe integrates the theory and practices of the field laying out principles and guidelines for a clearer and more pragmatic approach to knowledge auditing that makes it more accessible to practitioners and researchers Lambe examines knowledge auditing in the context of the development of communications information and knowledge management in the twentieth century He critiques and clarifies ambiguities in how knowledge audits are approached and described as well as how the results are conveyed within organizations He discusses the benefits and risks of knowledge management standards Knowledge auditors he says need a common frame of reference more than they need standards Standards have their uses but they provide only markers and sign posts and are poor representations of the richness of the landscape He concludes with a set of guiding principles for practitioners

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