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Auditoría en sistemas computacionales Carlos Muñoz Razo, 2002 CONTENIDO Elementos fundamentales en el estudio de la auditoría Normas tico morales que regulan la actuaci n del auditor Control interno Control interno inform tico Metodolog a para realizar auditor as de sistemas computacionales Papeles de trabajo para la auditor a de sistemas computacionales Informes de auditor a de sistemas computacionales Instrumentos de recopilaci n de informaci n aplicables en una auditor a de sistemas computacionales T cnicas de evaluaci n aplicables en una auditor a de sistemas computacionales Propuesta de puntos que se deben evaluar en una auditor a de sistemas computacionales Auditorías con propósito especial Juan Carlos Barboza Sánchez, Randall Serrano Umaña, José Andrés Blanco Chaves, Marianela Brenes Quirós, 2025-09-02 Auditor as con prop sito especial se elabor para facilitar el aprendizaje de los distintos tipos de auditor a que van m s all de las evaluaciones financieras tradicionales A lo largo de siete cap tulos con un enfoque claro did ctico y actualizado se explican los fundamentos de auditor a las auditor as de procesos de fusi n y adquisici n forense ambiental tributaria y de calidad as como los encargos de aseguramiento sobre informaci n financiera y no financiera La obra le brinda al estudiantado herramientas conceptuales y metodol gicas para entender con un criterio t cnico y tico los desaf os de la auditor a contempor nea Cada tema se aborda con rigor acad mico casos actividades pr cticas y orientaciones normativas nacionales e internacionales Tales caracter sticas promueven la articulaci n entre el conocimiento te rico y la aplicaci n pr ctica profesional Esta unidad did ctica estuvo al cuidado de un equipo multidisciplinario de especialistas y forma parte de la asignatura Auditor as Especiales de la UNED Se distingue por consolidar en un solo volumen ejes tem ticos que usualmente se presentan por separado Esto la convierte en un recurso de consulta valioso para personas estudiantes egresadas y profesionales de otras disciplinas interesadas en fortalecer sus competencias en el campo de la auditor a **Enciclopedia juridica española ...** Victor Pedret y Torres, Enrique Oliver Rodriguez, Juan Torres Ballesté, Lorenzo Maria Alíer y Cassi, 1914 **Pruebas selectivas en la auditoría - 2da edición** Rodrigo Estupiñán Gaitán, 2007-01-01 Uno de los campos donde ltimamente se ha buscado con m s inter s la aplicaci n de las t cnicas de muestreo estad stico es en la auditor a profesional Las t cnicas de pruebas selectivas mediante el muestreo estad stico son un valioso instrumento que puede ayudar a los auditores en general a examinar los estados financieros o ejecutar trabajos de auditor a interna operacional forense y de gesti n Con el empleo de t cnicas de

muestreo estadístico en el examen de estados financieros el auditor normalmente lleva a cabo pruebas selectivas de transacciones financieras Solo en casos extraordinarios deber examinar todas o sustancialmente todas las partidas que integran un grupo de operaciones Siempre que el auditor utiliza una técnica de muestreo se enfrenta a tres problemas cómo seleccionar las partidas cómo determinar el tamaño de la muestra y cómo evaluar los resultados de la muestra Al resolver estos interrogantes debe considerar la calidad de los controles internos en vigor el tipo de auditor a que está siendo llevada a cabo las condiciones descubiertas a medida que la auditor avanza la naturaleza de las transacciones que se examinan el volumen de las mismas y la clase de personal responsable del registro de las operaciones Esta obra ayuda al auditor interno externo del sector público a dilucidar los problemas de selección medición y conclusiones de las pruebas selectivas o muestreo estadístico aplicables dentro de las pruebas de cumplimiento sustantivas ayudados con las recomendaciones de las normas internacionales de auditoría Los procedimientos de muestreo o de pruebas selectivas también se utilizan en diversas disciplinas técnicas y científicas tales como estimaciones de población investigaciones de mercados apreciaciones de la opinión pública control de calidad de artículos que salen de un proceso industrial inspección de la cantidad de productos entregados por los proveedores encuestas políticas etc Enciclopedia jurídica española ,1913 **Enciclopedia jurídica española ...**

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Pruebas selectivas en la auditoría - 3ra edición Rodrigo Estupiñán Gaitán, 2021-01-01 Esta obra expone toda la teoría y práctica dentro de las auditorías externa e interna aplicándola al muestreo estadístico y no estadístico también llamado pruebas selectivas Uno de los campos donde últimamente se ha buscado con más interés la aplicación de las técnicas de muestreo estadístico es en la auditoría profesional Las técnicas de pruebas selectivas mediante el muestreo estadístico son un valioso instrumento que puede ayudar a los auditores en general a examinar los estados financieros o ejecutar trabajos de auditoría interna operacional forense y de gestión Con el empleo de técnicas de muestreo estadístico en el examen de estados financieros el auditor normalmente lleva a cabo pruebas selectivas de transacciones financieras Esta última edición cuenta con una actualización basada en las Normas Internacionales de Auditoría NIA y en las Normas para el ejercicio de la Auditoría Interna NIEPAI El libro está dirigido a profesionales de carreras de ciencias económicas y estudiantes de administración economía y contabilidad pública Incluye Enfoque en la práctica de la auditoría Aplicaciones a la auditoría bajo riesgos Prueba a los controles y procedimientos sustantivos Contenidos en el Sistema de Información en Línea SIL Acceda a los recursos adicionales del texto a través del enlace <https://sil.ecoediciones.com/login.php> o directamente en nuestra página web www.ecoediciones.com opción SIL **Host Bibliographic Record for Bound with Item Barcode 30112044669122 and Others** ,2013 **Libros españoles en venta** ,1997 *Enciclopedia universal ilustrada europeo-americana* ,1923

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