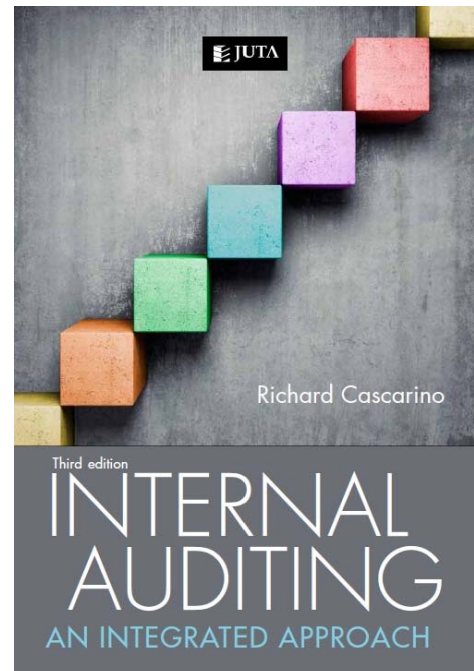


Internal Auditing

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About this Publication:

Internal Auditing – An Integrated Approach 3e covers the basic concepts, philosophy and principles underlying the practice of Internal Auditing, and the relationships between the internal auditor, management and the external auditor. This updated edition is recommended for students of Internal Auditing preparing for BCom, BCom Hons and BTech examinations and for the professional CIA examination of the Institute of Internal Auditors Inc.

It is also suitable for internal and external auditors employed in internal departments or professional practices providing outsourced internal audit or management assurance services, as well as senior financial personnel responsible for corporate governance, risk management and internal controls. It will also be of interest to Chartered Accountants with a specialist interest in governance and control issues.

Some new information in this edition includes:

- The changing role of Internal Audit in today's business environment
- The Free Market and the Marxist critique of the free market system
- Corporate Morality and Ethical Management
- The "Cube" approach to risk assessment
- ERM and Internal Audit
- Auditing Business Process Cycles
- Auditing Business Environments
- Current and emerging technology issues for internal auditors.

Contents Include:

Internal Auditing: An integrated approach 3e; ENTS

- The emergence of internal auditing
- The IIA's standards for the professional practice of internal auditing
- Internal audit quality
- Ethics theory and practice in the modern world
- The performance objectives of organisations
- Risk assessment
- Control frameworks
- Audit evidence
- Communication
- Strategic management
- Global business environments
- Organisational behaviour
- Management skills
- Auditing business process cycles
- Negotiation skills
- Types of internal audit
- The internal audit process and documentation
- Control and performance evaluation
- Engagement planning
- Audit reporting and follow-up
- Audit engagement tools, statistics and quantitative methods
- Corporate governance
- Financial accounting and finance
- Cost and managerial accounting
- The legal and regulatory environment
- Auditing information technology
- Auditing general and application controls
- Auditing systems under development
- The use of CAATs in auditing computerised systems
- Auditing security and privacy
- Disaster recovery and business continuity planning
- Auditing e-commerce and the Internet
- Current and emerging technology issues for internal auditors
- Fraud auditing
- Forensic evidence
- Conducting fraud investigations
- IT fraud investigation

of interest:

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