

THE
PRACTITIONER'S
GUIDE TO
EDP
AUDITING

JACK B. MULLEN

Practitioners Guide To Edp Auditing

Joanne M. Flood



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IT Auditing Jerald Savin,2025-03-11 More than ever technology is indispensable to business operations and recordkeeping so people skilled in computer automation IT auditors have become an essential part of the financial audit team This book is a comprehensive guide to the IT audit discipline and to the impact of abstraction on businesses Developments including Robotic Process Automation RPA and artificial intelligence AI mean that businesses are moving from a physical world to an abstracted digital world increasing reliance on systems their design their implementation and on those that oversee and maintain these systems often parties outside the businesses control Though the implications of these shifts go far beyond IT auditing this book focuses on what IT auditors need to know in this new environment such as How to understand abstracted services and appropriate internal business controls How to evaluate situations where physicality has been replaced by abstracted services How to understand and adapt to the impact of abstracted services on objectives operations decision making and Risk Management including changing risk profiles and introducing new risks In the wake of the Certified Public Accountant CPA Evolution project this book will be an essential resource for readers seeking CPA certification as well as for business leaders and Risk Management professionals who need to understand the benefits and challenges of ever increasing automation and its concurrent abstraction of physical reality

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