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LOS NUEVOS CONCEPTOS DEL CONTROL INTERNO

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Nuevos Conceptos Del Control Interno Los

**María del Carmen Pardo,Guillermo M.
Cejudo**



Nuevos Conceptos Del Control Interno Los:

Los Nuevos Conceptos del Control Interno & Lybrand Cooper,Coopers & Lybrand (Firma),1997-04 El Informe COSO ha pretendido que cuando se plantee cualquier discusión o problema de control interno tanto a nivel práctico de las empresas como a nivel de auditoría interna o externa o a los niveles académicos y legislativos los interlocutores tengan una referencia conceptual común lo cual hasta ahora resultaba complejo dada la multiplicidad de definiciones y conceptos divergentes que ha existido sobre el control interno Además por la amplitud de los conceptos empleados y por la superación de los de las viejas definiciones restrictivas y mecanicistas esta nueva definición integradora se ha convertido en una herramienta eficaz para satisfacer la necesidad de un buen gobierno corporativo de las empresas

Sistemas de Control Interno Para Organizaciones Oswaldo Fonseca Luna,2013 **Auditoría Gubernamental Moderna** Oswaldo Fonseca Luna,2007

Auditoría del control interno - 3ra edición Mantilla Blanco Mantilla B.,Samuel Mantilla,2013-01-01 La publicación que el amable lector tiene en sus manos recoge cómo se está desarrollando la auditoría del control interno principalmente en el contexto de los cambios actuales en las estructuras y las prácticas relacionadas con el control interno Este continúa evolucionando en todo el mundo a un ritmo que cada vez se acerca más a la velocidad de los negocios del presente Esta tercera edición si bien conserva los contenidos y la estructura de la segunda edición incorpora los desarrollos más importantes que se han dado en el control interno esto es los derivados de la actualización a su estructura conceptual del control interno realizada por COSO en mayo de 2013 y de los enfoques de gobierno riesgo y cumplimiento GRC que cada vez se afianzan más Al incorporar esos desarrollos previene al lector acerca de las consecuencias que ello tendrá para la auditoría del control interno La presente publicación está organizada en tres partes fundamentos lecturas y estándares

El control interno y los tiempos de control María de los Ángeles Torres Paredes,2024-06-28 **Auditoría emocional de la organización** Luis Barrio Tato,Sandra Barrio Carvajal,2020-09-17 En esta obra se aborda una visión integral del control interno en la empresa incorporando la perspectiva de la gestión emocional que aporta un enfoque novedoso desde la óptica de la economía conductual en la que adquiere importancia la investigación sobre la inteligencia emocional y el papel del factor humano en la gestión de las organizaciones La fusión de los conceptos de la metodología COSO en control interno y de la inteligencia emocional de Goleman permite examinar la influencia de las competencias emocionales en la gestión de riesgos lo que añade valor a la evaluación del control interno y al trabajo del auditor En el libro se revisan los conceptos básicos de inteligencia emocional y control interno así como el de riesgo de la organización en el marco ERM con especial atención a los riesgos profesionales y los daños en el trabajo También se expone el concepto de riesgo emocional desde un punto de vista innovador en el estudio del control interno de la empresa y se propone un modelo de auditoría emocional que incluye cuadros cuestionarios indicadores y esquemas que contribuyen al aspecto práctico de esta obra Finalmente se estudia la gestión emocional en el control del fraude teniendo en cuenta sus aspectos motivacionales para concluir con la presentación de

nuevos roles del auditor y de otros profesionales que pueden surgir a la luz de la implantación de la gestión emocional en la organización

Auditoría del control interno - 4ta edición Samuel Alberto Mantilla Blanco, 2018-01-01 El control interno en las empresas es importante en la medida en que es útil para optimizarla y para prevenir errores y fraudes el cual se vale de una cadena de valor compuesta por el diseño e implementación evaluación auditoría y supervisión Esta publicación analiza esta cadena y el control interno desde la perspectiva de procesos enfocándose particularmente en la auditoría Los procesos han utilizado tradicionalmente enfoques lineales gracias a las tecnologías digitales analíticas de datos internet de las cosas ciencias cognitivas robótica grandes datos inteligencia artificial etc se están abriendo a enfoques complejos y de esa manera a nuevos horizontes que se acercan rápidamente Por ello el control interno está enfrentando una disrupción y aún no se conocen sus consecuencias

Auditoría del control interno - 2da edición Samuel Alberto Mantilla Blanco, 2009-01-01 La denominación técnica auditoría del control interno es nueva Surgió como consecuencia de los requerimientos de la Sección 404 de la Ley Sarbanes Oxley del 2002 Estados Unidos concretados principalmente en el Estándar de Auditoría No 2 de la PCAOB reemplazado luego por el Estándar de Auditoría No 5 Antes de ello predominaba la expresión evaluación del control interno incluida dentro de los estándares de auditoría generalmente aceptados GAAS NAGA y con el objetivo concreto de determinar el alcance de las pruebas de auditoría Sin embargo las cosas cambiaron de manera radical gracias a la introducción de la auditoría del control interno por los efectos arriba mencionados de la implementación de la Sección 404 Tal cambio ha implicado una auténtica revolución porque la mencionada Ley obliga a que exista un referente para el control interno b Requiere como condición para la auditoría del control interno que previamente la administración realice una valoración del control interno c Integra la auditoría del control interno con la auditoría de estados financieros d Incorpora el análisis de la cadena de valor en este caso la cadena de valor del control interno y e Conlleva pasar desde enfoques operacionales hacia enfoques estratégicos La presente publicación está organizada en tres partes fundamentos lecturas y estándares La primera parte Fundamentos incluye seis capítulos Qué es control interno Cómo ha evolucionado el control interno Control interno basado en principios El impacto de COSO El control interno y la ley Sarbanes Oxley de 2002 y Herramientas La segunda parte Lecturas está integrada por tres capítulos Construyendo ventajas Accountability de la junta y Lecciones aprendidas La tercera parte Estándares es sin lugar a dudas el elemento central de la presente publicación Ofrece en español los textos completos del AS 5 y del AS 2 que son en el presente los documentos de referencia más importantes en relación con la auditoría del control interno integrada con la auditoría de estados financieros

Trayectorias de reformas administrativas en México: María del Carmen Pardo, Guillermo M. Cejudo, 2016-11-17 Este libro recapitula con triple propósito las decisiones que se han adoptado en las últimas tres décadas en materia de reformas en busca de una administración pública más eficaz democrática y capaz

La modernización administrativa: el marco jurídico de la Gestión Pública Julián Torrado Sancho, 2016-09-05 Este libro examina los efectos de la modernización administrativa en el marco jurídico cuyo

desplazamiento o indeterminación en la gestión pública con independencia las políticas que se planteen irrumpe en los principios del Estado de Derecho y pone en riesgo su función esencial en la forma liberal democrática. El análisis histórico integral del fenómeno de la modernización esclarece las relaciones entre las dimensiones jurídica y técnica con los sectores público y privado. Esto permite reconocer el papel director del marco jurídico administrativo en el servicio de los intereses generales, objetivo esencial de la Administración pública. This book examines the effects of administrative modernisation in the legal framework whose displacement or indetermination in public management regardless of any changes in policies impacts on the rule of law and threatens its essential role in the liberal democratic system. The comprehensive historical analysis of the phenomenon of modernisation sheds light on the relationship between the legal and technical dimensions and how this interacts with the public and private sectors. This allows the recognition of the leading role of Administrative Law in the service of common interest, the essential objective of the Public Administration.

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