

Yearend Internal Auditing: Case Study Example

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Audit Case Study: Introduction

Auditing is the process of examining the financial statements of an organization, correcting errors, and eliminating possible cases of fraud. The auditing process is a core activity that enables a company to control its internal activities in an efficient manner. Through auditing, most companies are able to achieve their business goals and objectives (Wang & Tuttle 2009).

Several critics have risen concerning the auditing process. While some businesspersons find it worthwhile to invest in the auditing exercise, some find the auditing exercise unworthy.

In this case, we have the XYZ Ltd Company; a pharmaceutical manufacturing company that was formed because of the splitting of the parent company, ABC Ltd. XYZ Ltd is the smaller of the two newly formed companies and the previous sales manager of the parent company is the Managing Director.

The managing director does not find it worthwhile for the small company to carry out yearend audits. According to him, yearend auditing is an unnecessary exercise that will only increase the expenses of the company without necessarily adding value to the business.

This paper will give a stringent analysis of the newly formed XYZ Company and determine if indeed there is a need to carry out yearend auditing. The paper will also give a detailed discussion of the pros and cons of appointing the same auditors of the parent company to audit XYZ Ltd.

Lastly the paper will give an overview of the audit rotation exercise, its advantages and disadvantages. From the discussions, the paper will give decisive conclusions and recommendations that would enable the XYZ Company's managers to make a worthwhile decision concerning the auditing process.

Internal Auditing Case Study Problem Examples

Steve Giles



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Creative and Innovative Auditing Jeffrey Ridley, 2017-12-01 Bringing creativity and innovation into all professions and types of auditing today this book meets the needs of auditing practices in the future Recent criticisms of auditing practices by financial regulators the traditional expectation gaps between auditors and auditees and the continuing advances in technology make it even more important today to motivate creativity and innovation in the professions of auditors be they internal external quality environmental social clinical and so on In *Creative and Innovative Auditing* Jeffrey Ridley studies all auditing practices not just internal auditing using an innovation model he has developed through research which is applicable to all auditing organisations and professions He shows how motivating innovation in auditing practices will address the needs of today and tomorrow s auditing of governance risk management and control

The Past, Present, and Future of Accountancy Education and Professions Dorata, Nina T., Jones, Richard C., Mensche, Jennifer, Ulrich, Mark M., 2023-06-19 Accountancy provides a significant role and impact on the public and private sectors through its various disciplines and specialties Trust in human and technological interactions is a primary objective of public accounting Accountancy provides the strategic capability to access and interpret organizational performance Therefore because of its impactful role it is important to understand and project how accountancy will change as a profession As accountancy continuously evolves it mandates agility among stakeholders particularly those in education and the professions *The Past Present and Future of Accountancy Education and Professions* broadly covers the ways accountancy will require new roles and knowledge for its constituents in the emerging future The book explores how technological educational professional and societal changes will transform accountancy Covering topics such as business demands professional competencies and student success this premier reference source is an excellent resource for financial reporters financial advisors auditors accountants administrators and educators of both K 12 and higher education students of higher education pre service teachers librarians researchers and academicians

Contemporary Issues in Audit Management and Forensic Accounting Simon Grima, Engin Boztepe, Peter J. Baldacchino, 2020-02-10 In the 18 chapters in this volume of *Contemporary Studies in Economic and Financial Analysis* expert contributors gather together to examine the extent and characteristics of forensic accounting a field which has been practiced for many years but is still not internationally regulated yet

Sawyer's Internal Auditing Lawrence B. Sawyer, Glenn E. Sumners, 1988

Internal Auditor's Manual and Guide Milton Stevens Fonorow, 1989

The Internal Auditor, 1956

Audit Analytics in the Financial Industry Jun Dai, Miklos A. Vasarhelyi, Ann Medinets, 2019-10-28 Split into six parts contributors explore ways to integrate Audit Analytics techniques into existing audit programs for the financial industry Chapters include topics such as fraud risks in the credit card sector clustering techniques fraud and anomaly detection and using Audit Analytics to assess risk in the lawsuit and payment processes

Managing Fraud Risk Steve Giles, 2013-01-04 A strategic practical cost effective approach to fraud prevention

In troubled economic times the risk of fraud and financial crime increases In our post credit crunch environment new laws and tougher penalties for financial crime mean that if you are in business you have a responsibility to help fight fraud However to design effective proportionate fraud controls for your business you need a complete picture of all the risks Managing Fraud Risk shows you where to look for fraud setting out a route map for finding and fighting fraud risks in your business with the practical strategic advice you need Combining the latest theory with forensic risk analysis this book reveals how you can provide assurance to your Board and stakeholders Practical examples are used to clearly show cost effective techniques for preventing and detecting business fraud An innovative fraud awareness quiz enables you to easily apply the theories and principles Answers questions such as Who commits more fraud men or women How many of your employees are prepared to falsify documents Essential information to ensure your procedures are sufficient to meet compliance with new international legislation increasing the liability of directors and managers in cases of fraud and corruption Takes a new perspective from the point of view of business risk making it unique to other texts that take only an auditing investigative or specialist approach This route map is essential reading to help you navigate the complex landscape of business fraud

Rapport de L'Auditeur Général Du Canada À la Chambre Des Communes Canada. Office of the Auditor General,1992

Auditing and Assurance Services in Australia, Sixth Edition Revised Grant Gay,Roger Simnett,2017-06-01 *The*

Saturday Evening Post ,1920 **Atkinson's Evening Post, and Philadelphia Saturday News** ,1920 SCC Library has 1974 89 plus scattered issues **Auditing Problems** Jacob Hugh Jackson,1929 **The Hotel World** ,1920 Journal of

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Accountants Digest Leland Lawrence Briggs,1959 **The Hospital and Health Services Review** ,1969 Certificate in
Management Accounting Review: Decision analysis, including modeling and information systems Grant W. Newton,1984

American Gas Association Monthly American Gas Association,1957

Decoding **Internal Auditing Case Study Problem Examples**: Revealing the Captivating Potential of Verbal Expression

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