

Cuestionario Control Interno Propiedad Planta Y Equipo

Carlos Barrón Herrera

Auditoria Practica de Estados Financieros Víctor Antonio Ambrosio Juárez,2016-09-23 Libro de Auditoría Práctica de Estados Financieros Beneficios 203 páginas de auditoría práctica de estados financieros. Contenido: Fase No. 1 Planeación de la Auditoría Memorándum de Planeación Fase No. 2 Evaluación de Procesos Cuestionarios de Evaluación de Control Interno Fase No. 3 Pruebas de Auditoría Programas de Auditoría Específicos en pruebas sustantivas y de cumplimiento y Modelos de Pruebas de Auditoría de Papeles de Trabajo en áreas que son: Caja y Bancos, Cuentas por Cobrar, Inversiones, Inventarios, Propiedad, Planta y Equipo, Gastos Diferidos, Pasivo Corto Plazo, Pasivo Largo Plazo, Patrimonio y Estado de Resultados. Fase No. 4 Informe de Auditoría Informe de Auditoría que incluye estados financieros auditados, notas a los estados financieros, observaciones de debilidades evaluadas en el proceso de auditoría, recomendaciones y dictamen del auditor. Detalles del producto: Libro de Auditoría: 203 páginas prácticas Autor: Lic. Victor Juárez Edición: Tercera Fecha de Edición: 05 de Octubre de 2012 Idioma: Español ISBN: 978-99922-2-438-0 País: Guatemala

Control interno y fraudes. Análisis de Informe COSO I, II y III con base en los ciclos transaccionales - 4ta edición Rodrigo Estupiñán Gaitán,2021-01-01 Con el inicio del nuevo milenio, las entidades gubernamentales exigen que las administraciones de las empresas se comprometan a implementar métodos de control y riesgos, lo cual expresan claramente dentro de sus informes de gestión, clarificando que es un compromiso primario con el propósito de mitigar riesgos, en especial los dirigidos a evitar fraudes. Este fue el motivo principal para organizar una obra dirigida al control y riesgo empresarial, teniendo en cuenta las nuevas metodologías de auditoría hacia las aseveraciones formuladas en las transacciones como fuente de los saldos de los estados financieros y de sus revelaciones obligatorias. En esta nueva edición se encuentran las adiciones del COSO 2013 (Marco Estructurado de Control Interno) y COSO E.R.M. 2017 (Gestión de Riesgos Empresariales - integrado con estrategia y desempeño), los documentos de Gestión de Riesgo Empresarial de las Tres Líneas del IIA, así como las incidencias del covid-19 en las áreas de gobierno, control y riesgos (GCR). Dirigida a los gerentes generales, financieros, operativos y administrativos, auditores internos y externos, entidades gubernamentales de control, estudiantes y docentes de las ciencias económicas, áreas de gobierno corporativo, auditoría interna, financiera, forense, control interno, riesgos y fraudes. Incluye Historia del control interno y riesgos dentro de su evolución empresarial. Enfoques contemporáneos de Gobierno, Control y Riesgos (GCR); importancia e Incidencia del COSO (1992, 2004, 2013 y

2017) y la IIA (Las Tres Líneas de Defensa y las Tres Líneas) en los sectores privado y público. Marcos estructurados de control interno y gestión de riesgos a nivel de empresa y de auditoría. Hechos económicos, naturaleza, funciones, riesgos y fraudes específicos por ciclos transaccionales. Informes de control interno y riesgos. Análisis del perfil del riesgo de fraudes, tipologías, su detección y prevención. 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, opción SIL.

Administración de riesgos E.R.M. y la auditoría interna Rodrigo Estupiñán Gaitán, 2015-01-01 A través de la investigación y análisis de los riesgos relevantes y el punto hasta el cual el control vigente los neutraliza se evalúa la vulnerabilidad del sistema de control interno. El establecimiento de objetivos relacionados con las operaciones, con la información financiera y con el cumplimiento, pueden ser explícitos o implícitos, generales o impactos potenciales relacionados con: 1) cambios en el entorno, 2) redefinición de la política institucional, 3) reorganizaciones o reestructuraciones internas, 4) ingreso de empleados nuevos, o rotación de los existentes, 5) nuevos sistemas, procedimientos y tecnologías, 6) aceleración del crecimiento y 7) nuevos productos, actividades o funciones. Todo ello se replantea en esta segunda edición de Administración de riesgos E.R.M. y la auditoría interna. Las Normas Internacionales para el Ejercicio de la Auditoría Interna (NIEPAI) actualizadas se presentan con sus correspondientes "consejos para la práctica", así como las indicaciones para el Auditor Interno; y los nuevos enfoques dentro de los métodos de "Auditoría Bajo Riesgo". Para finalizar se incluye un moderno enfoque de evaluación de riesgos enmarcado dentro del Manual del Usuario KAREN Knowledge Administrative Risk Enterprise.

Control interno y fraudes - 3ra edición Rodrigo Estupiñán Gaitán, 2015-01-01 Esta tercera edición de Control interno y fraudes se complementó con los cambios que rigen a partir del 15 de diciembre de 2014 relacionados con adiciones y principios fundamentales al COSO I o Marco Estructurado de Control Interno (Versión 2013) para lograr una mejor implementación de controles y riesgos, así como su debida evaluación, y en especial relacionado con la presentación de informes no solo financieros sino de cualquier índole en las empresas o denominados "no financieros". Teniendo en cuenta los nuevos enfoques de Gobierno Corporativo, Controles y Riesgos, se reestructuraron algunos capítulos, y se actualizaron aspectos básicos de identificación de riesgos y su proceso de evaluación con el fin de mitigar los efectos de los diferentes riesgos relacionados con la aplicación y cumplimiento de los objetivos fundamentales de una empresa (estratégicos, operativos y de cumplimiento de leyes y regulaciones). Siendo el riesgo de fraude uno de los aspectos que viene afectando a las organizaciones de manera creciente se presenta un "manual sencillo de evaluación y prevención de fraudes", también se incluyen talleres de detección de riesgos que ayudan a lograr una evaluación y análisis de los mismos.

Riesgos de fraude en una auditoría de estados financieros Carlos Alberto Montes Salazar, Omar Montilla, Cristian

Vallejo,2017-04-20 La turbulencia económica y política que se registra a nivel mundial le otorga a la auditoría un papel protagónico, entendida como el conjunto de sistemas y acciones que aporta valor a una organización, en un marco de permanente cambio. Son necesarias nuevas técnicas y procedimientos en la investigación y el análisis, para detectar a tiempo irregularidades y poner en marcha los correctivos necesarios, asuntos que trata con amplitud este libro, Riesgos de fraude en una auditoría de estados financieros. Basta mirar el entorno auspiciado por las tecnologías de información y comunicación (TIC), en el que los nuevos desarrollos exponen la información a múltiples riesgos y, en consecuencia, a una serie de controles para garantizar la seguridad y la estabilidad de los negocios.

Auditoría bajo riesgos RODRIGO ESTUPIÑAN,2023-11-23 La experiencia del autor ha llevado a que se presente este nuevo libro de auditoría, cambiando su enfoque tradicional de transacciones y saldos, dirigido ahora al análisis del riesgo antes de proceder a utilizar las herramientas de evaluación de comprobación de evidencias, con el fin de dar una mayor seguridad en la determinación de conclusiones de auditoría, asegurando haber dirigido su auditoría a áreas más susceptibles de inclusión de riesgos, asegurando que en sus evidencias evaluadas exista una mayor seguridad razonable en sus comprobaciones. Las afirmaciones contenidas en los diferentes capítulos del libro son basadas en las normas internacionales de auditoría para los estados financieros, así como de las normas para el ejercicio profesional de la auditoría interna, todas ellas actualizadas hacia los nuevos enfoques de auditoría bajo riesgos.

Auditoría financiera Carlos Alberto Montes Salazar,Cristian Andrey Vallejo Bonilla,2021-11-10 Auditoría financiera, papeles de trabajo según NIIF NIA está dirigido a quienes se relacionan con las ciencias económicas, administrativas y contables, en especial los contadores públicos, quienes encontrarán una valiosa fuente de información que les ayudará a planear, organizar y ejecutar los papeles de trabajo y a llevar a cabo una auditoría financiera. Además de presentar los temas relacionados con la auditoría en mención se destacan: el plan de cuentas, el cual, presenta no solo un enfoque netamente financiero, sino que también involucra en su desarrollo una estructura que le permita a la administración, poder elaborar no solo información para la presentación de estados financieros, sino también información tributaria que requiere la Administración Impuestos, convirtiéndose de esta forma en una herramienta para la construcción de la conciliación contable y fiscal.

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