



Core Concepts of Information Technology Auditing

By James E. Hunton, Stephanie M. Bryant, Nancy A. Bagranoff

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Offering concise, readable coverage of information technology auditing, this new book helps readers understand the impact of information and communication technologies on organizations and accountants, and shows how to apply IT-auditing techniques using computer-assisted auditing tools. The book also explores security issues, legal and ethical issues, and more.

- * Describes the use of computer assisted audit techniques and computer fraud auditing
- * Explains IT audit in the context of the CobiT(r) framework.
- * Accompanied by a CD with ACL software, and an appendix contains an audit case requiring its usage. There is also an appendix of IT audit terminology and definitions.

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Editorial Review

From the Back Cover

A CONCISE, HOW-TO APPROACH TO IT AUDITING

Whether you're a student or professional in the areas of information technology (IT) auditing, financial statement auditing, accounting, or management information systems, this book provides a solid foundation for understanding a wide array of key internal control issues that lie at the intersection of IT, accounting, and auditing.

Concise coverage of all the basic of IT auditing.

Although this book focuses on core concepts of IT auditing, the breadth and depth of coverage allows you to focus on those topics you need to meet your objectives. Instructors can use it as a stand-alone text in an IT auditing class or as a supplement to a Principles of Auditing or Advanced Auditing course.

Core concepts presented in the context of the CobiT® framework.

The authors draw heavily from IT auditing practice and from CobiT®, the Information Systems Audit and Control Association's integrated framework for control in an IT environment.

A strong emphasis on managing information technology risks.

Core Concepts of Information Technology Auditing takes a risk approach to IT auditing, and covers in detail the risks associated with information systems deployment, operations, networks and telecommunications, and e-business.

Insight into recent developments in the field.

The book incorporates current rules and regulations, such as The Sarbanes-Oxley Act, Statement of Auditing Standards 94, and Statement of Auditing Standards 99, and provides insight on how they are affecting the profession.

Complete with hands-on software.

A CD featuring a student version of ACL software accompanies the text. The text also includes a comprehensive ACL case, which is both an exercise in using ACL and problem solving. ACL data files are available on the book's web site.

About the Author

James E. Hunton earned his B.B.A. degree in accounting from West Texas State University. He received his M.B.A. degree in management from River College in Nashua, New Hampshire, and earned his Ph.D. in business administration (majoring in accounting and information systems) from the University of Texas at Arlington. Professor Hunton is also a certified public accountant (Texas).

Stephanie M. Bryant, Ph.D., CPA, is an associate professor of Accounting at the University of South Florida, where she holds the position of Advisory Council Professor of Accounting. She previously taught at

James Madison University, in Harrisonburg, Virginia, where she served as the director of the Accounting Information Systems Program. She earned both her B.S. in accounting and Ph.D. in accounting (concentration in information systems) at Louisiana State University. Dr. Bryant teaches graduate and undergraduate classes in consulting, accounting information systems, and information systems audit, and previously worked for KPMG Peat Marwick.

Nancy A. Bagranoff received her A.A. degree from Briarcliff College, B.S. degree from the Ohio State University, and M.S. degree in accounting from Syracuse University. Her D.B.A. degree was conferred by the George Washington University in 1986 (accounting major and information systems minor). From 1973 to 1976, she was employed by General Electric in Syracuse, New York, where she completed the company's Financial Management Training Program. Dr. Bagranoff is a certified public accountant, licensed in the District of Columbia, since 1982. She taught at American University for many years and served as the chair of the Department of Accounting from 1995 to 1998.

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Mark Logan:

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