and independent of any one company's control over an interface. This will change, very significantly, how we look at employing enterprise applications. The other piece of this is that this is a very large application built by pieces of small applets, if you will, and large databases. You don't have to go build this application [as] one big, huge, centralized, integrated, compiled, and tested imported environment."

"There's an opportunity now as you create Web content and Web executable content, those [Java] applets, and you put this stuff on your intranets to have a rule: And [that is] you only buy applications and formatted content if it's been tested and works perfectly at screen, no change, bug free, on three or four or five multiple competing browser or desktop computer environments."

"This new environment [the Internet] allows you to do small, scalable, mechanical, robust kind of application environments."

"Now once you give everybody a network, you've got to tell them what side of the street to ride on." ∎

DOING THE RIGHT THING: A GUIDE TO INTERNAL CONTROL

In October 1995, APTE Inc. introduced a multimedia software package titled *Doing the Right Thing: A Guide to Internal Control*. The program is a training tool for corporate managers and employees, an alternative to costly, time-consuming, and occasionally ineffective training seminars. The program can be loaded onto a laptop or desktop, or it can be delivered via the Internet. With this software on their computers, employees can control when and what they learn from the materials.

The program has five major program modules.

- Internal Control Overview,
- Internal Control Basics (six modules),
- Management of Control Risk (six modules),
- Resources (a 32K space that can be customized to a company's specific internal control environment),
- Diagnostic quizzes relating to the topic coverage.
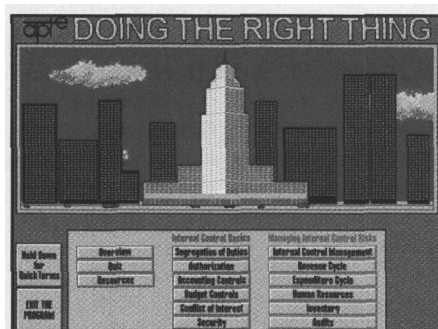
Opening screen for APTE's *Doing the Right Thing.*

The Internal Control Basics section presents lessons on segregation of duties, authorization, accounting controls, budgeting controls, conflicts of interest, and security. The Management of Control Risk section presents submodules on internal control management, revenue cycle, expenditure cycle, human resources, inventory, and audit. The program assumes a modest understanding of common business terms, and a brief glossary is included to assist the reader.

Generally, the software is easy to install and use. Getting through the entire 108 frames of the program takes about an hour. The user can toggle between content modules and the glossary, although the glossary is somewhat limited in scope. Moving from one topic to the next is easy; you can even skip from the middle of one topic to the beginning of another.

The form of the presentation is first-rate. The screens are colorful and active; the drill-down points are logical and inviting.

In terms of content, each Internal Control Basics submodule (for in-

stance, segregation of duties) has a similar framework. First, there is a description of a specific feature of internal control and its related risks. Then an excellent example of a real-world application of the control feature is presented. Finally, there is a brief Q&A learning session that allows the student to test his or her knowledge of the topic area. Incorrect answers are explained by the program.

The submodules relating to Management of Control Risks have a slightly different format from that used with Internal Control Basics. Here the program begins with a definition or description of the management objective relating to a specific business process cycle (for example, expenditure cycle) or aspect of internal control activity (such as audits). A brief description of the documentation or basic control tools relating to the business process cycle or internal control activity follows. Then a management tip on major internal control lapses common to the specific cycle is offered. And, finally, there is a brief Q&A to test comprehension on issues presented in the submodule. Again, explanations are given to show why an incorrect answer is not appropriate.

The adequacy of the content may be viewed differently by different audiences. Generally, the topic matter is highly appropriate to all interested in the internal controls of an organization. And it seems the depth of the program content is appropriate for its intended audience: corporate managers and employees who are not professional accountants. The materials, however, probably would be considered too basic for any employee who has had a college course in internal control or auditing.

The simplicity of the presentations is of some concern to the reviewers. Simplicity is, no doubt, an appealing feature. But real understanding of internal control is sacrificed if subtleties of the topic are ignored. For example, APTE's basic descriptions of risk control activities may not be consistent with the activities performed by the person reviewing the program material, particularly where the business process has been reengineered to reduce or eliminate

some of the transaction controls described in the software. These controls typically are relaxed when the dollars at risk in the transaction are not material to the company. This may cause confusion for the reader or, worse, enlighten the reader to the potential personal gains that can be achieved by taking advantage of a changing control landscape.

Nevertheless, if one can resist the urge to get into sticky details, or if the software is combined with other information about internal control, then *Doing the Right Thing: A Guide to Internal Control* is an excellent way to enhance organizational awareness of internal control issues. The program does communicate basic information about the importance of internal control and how lapses can affect an organization.

A stand-alone copy of the program costs $99. A license for a 10-user pack is $200, and an Internet-delivered license for university instruction is available at a special educational discount. The software may be ordered or more information obtained by contacting APTE, Inc., at (800) 494-1112.—*Rhelda Barron, CPA, and Richard J. Palmer, CPA*

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PRODUCT MARKET

Baseline Software, Inc. has released the 1996 version of its *Information Security Policies Made Easy*, a hard copy book and electronic file collection of more than 700 security policies. The author/developer, Charles Cresson Wood, is a recognized expert, and the book is a valuable resource for anyone responsible for creating a security policy in any size enterprise.
Circle No. 50

Citadel Computer Systems, Inc. has developed an automatic "door closer" for Novell NetWare networks. When users forget to log off or the administrator wants to set a timer, NetOFF automatically can close the front door to your network, save unsaved

work, blank the screen, and lock it with password protection, and/or it can read the comm port for activity and delay idle-time log-off.
Circle No. 51

Solutions has an answer for the complicated task of finding and evaluating an accounting program. More than 120 products are analyzed according to needs defined by the user in The Accounting Library. Selecting from more than 950 features, functions, and reports, the user creates a personalized profile. The Accounting Library software then sorts and ranks products according to needs, price, platform, and so on, and prints reports on selected programs.
Circle No. 52

Accent Worldwide, Inc. has introduced Internet with an Accent—a suite of four multilingual applications for the Internet. The Accent Mosaic browser allows the user to
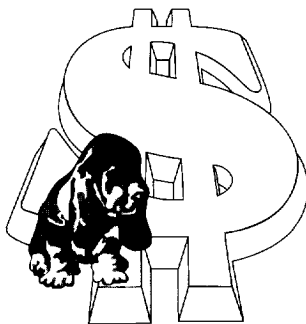
browse pages published in any of more than 30 languages. Publisher enables the creation of Web pages in Latin, non-Latin, and bidirectional alphabets without language-specific operating systems or keyboards. MailPad allows users to create and receive e-mail in multiple languages under any language version of Windows. A Multilingual Viewer program works with mainstream browsers enabling viewing of multilingual content.
Circle No. 53

NetNEWS

MMR Software will calculate the value of your U.S. Savings Bonds (E, EE, and S) on its new Web page. You input face value, purchase date, and redemption month. http://www.execpc.com/®AX~mmrsoft.

Accountants for the Public Interest (API) has a new Web page that describes its volunteer services and that allows you to sign up. http://www.accountingnet.com/asso/api/index.html.

DacEasy, Inc.'s Web page for small business owners features a library, software analysis section, a press room, and a store. http://www.daceasy.com

National Payment Corporation's new Web site has a number of departments dealing with Direct Deposit information. Newsletters and current versions of Direct Deposit modules are downloadable at the site. http://www.directdeposit.com.

Goldstein Golub Kessler & Co. (GGK) is one of the first mid-sized accounting and consulting companies to develop a Web site. At http://www.ggk.com it offers publications on tax, accounting, news, and business topics. On the site is a link to Nexia International, a network of accounting firms.

Group 1 Software's Web site features columns and marketing topics as well as updates on postal issues of concern to direct marketers. http://www.g1.com