

دور مراقب الحسابات في ظل تكنولوجيا المعلومات المعقدة ومخاطر التدقيق

المخلص

(Virtualization)

(Adobe Acrobat)

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(IFAC)

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المقدمة

Ronen &

(Cherny 2002 pp.26-29)
Barrier 2002 pp.50-54)

(Credibility of Qualitative Information)

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94

مشكلة البحث

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. (SAS 94)

أهمية البحث

(SAS 94)

هدف البحث

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فرضية البحث

(SAS 94)

خدمات التأكيد والطلب عليها

(Assurance)

(Attestation)

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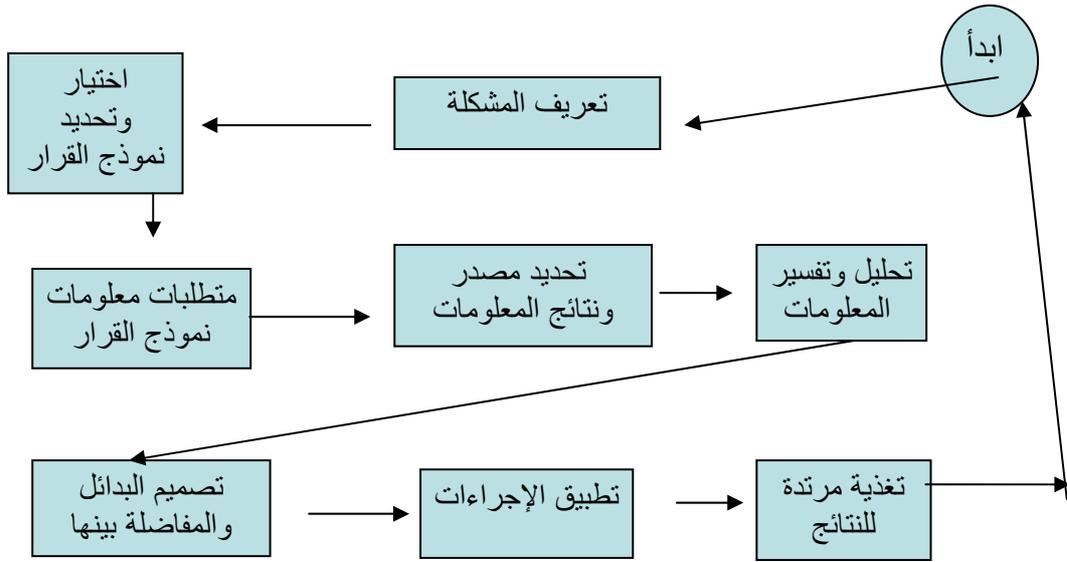
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(AICPA 1996)

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أنواع خدمات التأكيد

(854-852 2005) -:	
Risk Assessment	-1
Business Performance Measure	-2
Information System Reliability	-3
Electronic Commerce	-4

Health Care Performance

-5
Measurement

Elder Care

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التجارة الالكترونية: Electronic Commerce

(Morgan & Stocken 1998 pp.365-385)

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.(Deshmukh & Romine 2002 pp.52-54)

.(Good & Schultz 2002 pp.111-118)

مخاطر تنفيذ التجارة الالكترونية وعملية التدقيق

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(Koldzinski 2002 pp.10-11) .
(Yusuf et al 2002 pp.283-302)

تقييم نظام الرقابة الداخلية في ظل الأنظمة الالكترونية
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(Arens, Elser & Beasley 2006 pp. 347) (742-740 2005
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(Information Security Management)

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17799

2000

1995

BS 7799

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(Web Trust) () -2

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Arens, Elder & Beasley 2006 pp.745-746)

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	(Web Trust)	- 4
(CICA)	(AICPA)	

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إجراءات التدقيق المستمر (Continuous Auditing Procedures)
Real Time Accounting Information) ()
(RTAIS) Systems

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(IFAC, ISA, N. 1002, 2005 pp. 544-545))

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(RTAIS)
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(75-74 2004)

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Helms 2002 pp.26-31))

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مزايا عملية التدقيق المستمر

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(Kang & Han 2003 pp.157-165)

Vasarhelyi et al)

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.(Wright 2002 p. 132) 2002 p. 80)

(Busta 2002 p. 42- 48)

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(Elifoglu 2002 pp.67-71).

معايير التدقيق الدولية ومعايير التدقيق الأمريكية وأثرها على عملية التدقيق

400

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(2005 275)
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(2005 286)
1996 (SAS 80) ASB
(SAS 31)

(SAS 80)

(Helms & Lilly 2000 pp. 52-54)
ASB

(SAS 94)

(SAS 78)

(SAS 55)

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ASB .
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(SW)
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الرقابة الداخلية في بيئة نظم قواعد البيانات

(Application Programs) (2005 180)

(Data Base Manager System (DBMS))

(2007 389-390)

(IFAC, ISA N. 1003, 3005 pp. 552-554)

700

(IFAC,ISA, N. 1003, 2005 pp. 555-557)

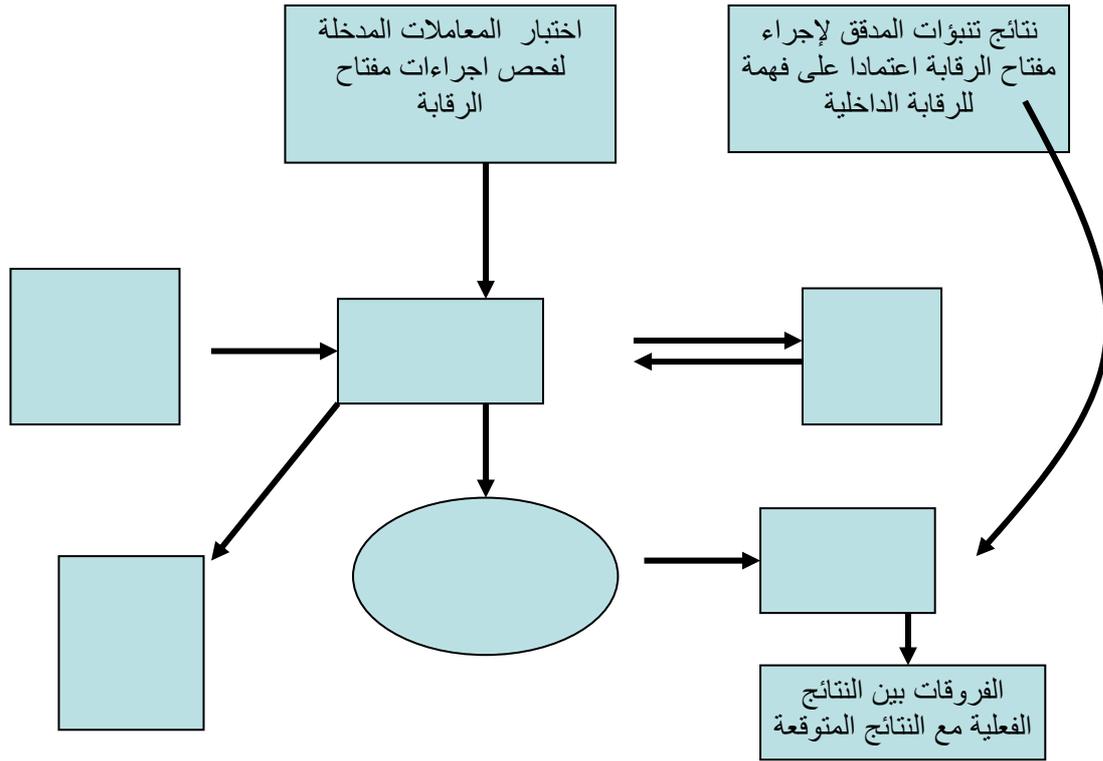
(SAS 94)

(SAS 78) (SAS 55)

Jagdish Pathak & Mary)

(R. Lind

(Arens ,Elder, & Beasley ,M. 2006 :)



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النتائج

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(SAS 94)

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(Benford)

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