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ACCA F1 知识课程

Accountant in Business (AB)

商业中的会计师 第十讲

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Control, Security and Audit

Topics

- 1 Internal control systems
- 2 Internal control environment and procedures
- 3 Internal audit and internal control
- 4 External audit
- 5 IT systems security and safety
- 6 Building controls into an information system



Internal control systems

An internal control is any **action** taken by management to **enhance the likelihood that established objectives and goals will be achieved.**

内部控制是任何可以让公司更有可能设立目标并使目的实现的行为。

Management plans, organises and directs the performance of sufficient actions to provide reasonable assurance that objectives and goals will be achieved.

管理层计划、组织和领导着公司，采取足够的措施为设立目标并使目的实现提供合理保证。

Thus, control is the result of proper planning, organising and directing by management. (Institute of Internal Auditors)

因此，控制便是合理计划、组织和领导的必然结果。

公司就像大风里的一艘船，有风才能远航，但无舵便会乱晃。控制就是掌舵。



Internal control environment and procedures

The **control environment** is the overall attitude, awareness and actions of **directors and management** regarding internal controls and their importance in the entity.

内部控制环境取决于**领导层**对内部控制重要性的态度、认识和相应的行动。

Control procedures are those policies and procedures in addition to the control environment which are established to achieve the entity's specific objectives.

内部控制程序是配合内部控制环境的具体政策和措施，为的是实现公司的具体目标。



Internal control environment and procedures

Classification of control procedure - SPAMSOAP

- Segregation of duties 权责分离，互相监督
- Physical 实物资产的看管
- Authorisation and approval 所有的交易都要进行合理的授权
- Management 通过分析数据进行管理，比如variance analysis
- Supervision 监管，比如做预算控制
- Organisation 组织工作，确保每个人都知道自己的权限
- Arithmetical and accounting 会计记录要准确无误
- Personnel 公司要做好内控，就得招到合适素质的劳动力

Internal checks 这个概念不要和internal control搞混了，这个概念的意思说每天发生的交易记录都要由记录人员以外的人独立地进行检查。

检查的人要进行合理的任命，要有检查的能力，而且要足够的独立。
检查的内容包括 pre-list; post-list; control total. (事前检查、事后检查和加总复核。)



Internal audit and internal control

Internal audit

Internal audit has been defined as:

An independent appraisal activity established **within** an organisation as a service to it. It is a **control** which functions by examining and evaluating the **adequacy and effectiveness** of other controls.

- Independence 独立才能客观
- Appraisal 因为做评估，所以不能做别的事

Types of audit

- Operational audits : 3E (Effectiveness ; Efficiency ; Economy)
- Systems audit
 1. Compliance tests seek evidence that the internal controls are being applied as prescribed.
 2. Substantive tests substantiate the entries in the figures in accounts. They are used to discover errors and omissions.



External audit

External audit vs internal audit

	Internal audit	External audit
Reason	Internal audit is an activity designed to add value and improve an organisation's operations .	External audit is an exercise to enable auditors to express an opinion on the financial statements .
Reporting to	Internal audit reports to the board of directors , or others charged with governance, such as the audit committee.	The external auditors report to the shareholders , or members, of a company on the stewardship of the directors.
Relating to	Internal audit's work relates to the operations of the organisation .	External audit's work relates to the financial statements . They are concerned with the financial records that underlie these.
Relationship with the company	Internal auditors are very often employees of the organisation , although sometimes the internal audit function is outsourced.	External auditors are independent of the company and its management . They are appointed by the shareholders.



IT systems security and safety

Security is the protection of data from accidental or deliberate threats and the protection of an information system from such threats.

- Physical threats (火灾、水灾、闪电、恐怖活动)
- Physical access controls (门卫、门禁卡)



Building controls into an information system

Security controls 防止信息系统被人为地不正当地侵入、窃密及破坏。

Integrity controls

- Data integrity 数据是完整的
- Systems integrity 数据系统是完整的
 1. Input controls
 2. Processing controls
 3. Output controls
 4. Back-up controls
 5. Archiving 归档（有的数据存储器寿命不够长，为了更长久地保留数据，我们往往要将数据转到寿命较长的存储介质上去）
 6. Passwords and logical access systems
 7. Administrative controls 招人也要招对
 8. Audit trail 记录了每一个指令的内容和执行人

Contingency controls 真的出现意料之外的意外怎么办

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Thank You!

