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Santiago Ramón y Cajal



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Manual práctico de Control Interno Miguel Barquero Royo,2013-10-01 Manual para la revisión e implantación de un sistema de control interno Este manual es una herramienta práctica y de consulta fácil para los profesionales del mundo financiero englobando en este concepto a auditores directores financieros controllers etc Incluye una base teórica fundamental de los elementos que componen un sistema de Control interno así como una descripción de la normativa vigente en relación con esta materia Se proporcionan también unas guías imprescindibles sobre los riesgos que existen en los diferentes elementos que forman un sistema informático y los controles que se deberán implantar para mitigarlos así como unas reflexiones sobre cómo adaptar los sistemas de control interno a los diferentes tipos y tamaños de empresa La revisión del control interno es una tarea a la que deben enfrentarse muchos profesionales y para la que no siempre se cuenta con la experiencia formación o herramientas necesarias Para poner en práctica esta base teórica se proporciona unos ejemplos de cuáles pueden ser los riesgos y controles de los principales procesos administrativos de un negocio

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