

جامعة فيلادلفيا

كلية العلوم الإدارية والمالية

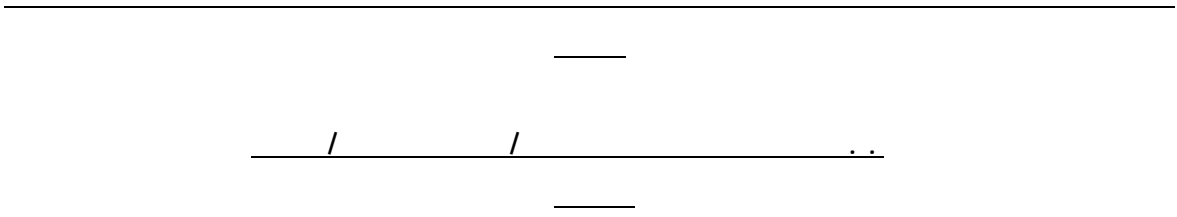
المؤتمر العلمي الرابع

الريادة والإبداع

إستراتيجيات الأعمال في مواجهة تحديات العولمة



15 – 16/3/2005



Abstract

IMPROVING THE ROLE AND PERFORMANCE OF THE EXTERNAL AUDITOR TO CONFIRM THE CONFIDENCE IN INTERCHANGED INFORMATION THROUGH THE INTERNET

Specified nature of information system and its relation with information networks require a special form of attesting services to confirm the confidence in E-data interchange.

The external auditor must be qualified to present these services using his own skills and the required standards and guidelines applied in these tasks.

Development of auditing information system and E-commerce is considered a basic structure in attesting trust service in these systems and obtaining the minimal accepted performance needed to complete the professional responsibilities determined by honour convention and ethical law of auditing profession.

Regarding to many of organizations in advanced countries had disclosed their financial reports through their own websites on international information network, the external users need credibility and confidence in these disclosed reports.

The author discussed and analysed in this paper all dimensions of cognitive economy and information systems, electronic systems and electronic data interchange through computer systems, electronic networks, types of electronic information interchange, the risks facing electronic financial and non financial data interchange, developing the role of external auditor in attesting the confidence in electronic data interchange and the improving performance of external auditor to confirm the trust in electronic data interchange.

THUS; THE AUTHOR RECOMMENDED THAT:

First: It is necessary for THE INTERNATIONAL UNION OF ACCOUNTANTS and ARABIC PROFESSIONAL INSTITUTES to adopt clear guidelines of essential aspects that must be adopted by the external auditor to attest trusted service of electronically interchanged data and information and electronic financial reports.

Second: It is necessary for auditors who present auditing service related to attesting trust service in information system and electronic websites on international information network to obtain a specific lisenca in this aspect from their dependant professional institutes.

Third: Auditors must develop their performance in attesting trust services of electronic interchang of information and information systems and dealing with through electronic network by using DSS, updated technology, intelligent programs and models that facilitate performance of their tasks.

Fourth: It is necessary to modificate decisions and standards related to accountant disclosure of financial lists and report to go with the recent international technological development.

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Data Bases

(1) .

Information

Systems

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(Internet)

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(1)

Brain Power-Knowledge Power
Cognitive Revolution

Technology semiconductor
Mini Processors

Satelites

E-

Globalization

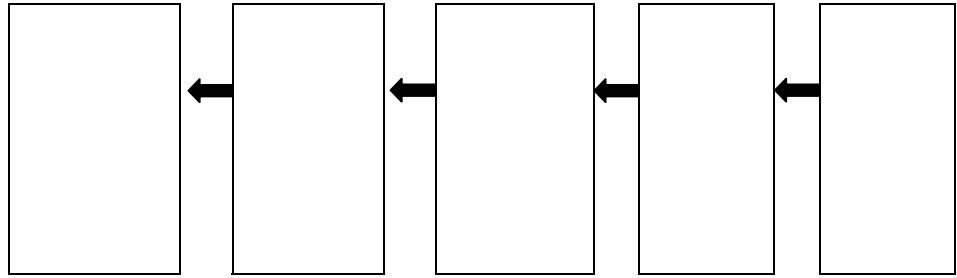
E-Learning

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Commerce

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(1) :



Information Systems

(2)

(1)

(2)

Interactive Elements

(3)

Data Mining

(4)

(5)

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(2) .

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- Transaction Processing Systems .
- Management Reporting Systems .
- Decision Support Systems .
- Executive Information Systems .
- Professional Information Systems .
- Office Information Systems .

(1) .

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Business to

Business to Consumers (B-C)

Business (B-B)

(2). (B-G) Business to Government

HTML

(3).

Computer Systems : (1)

Computer Personal Computer (4) .
Computer Based Data Bases Networks
Models

Communication Systems Video Intelligent Terminals
Data Base Management Systems Mini Computers
Languages Model Oriented
Planning Models Software Packages
Software () Hardware ()

(1) .

Programmers Humanware
System Analyzers

Intermediaries

Model Bases

Data Bases

Operating System

(2).Dialog Generation and Mangement Software (DGMS)

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Globalization

(3) .

LAN

(Internet)

Local Area Networks

. WAN

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Wide Area Networks

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. WAN

Value-

WAN

. Internet

Added Network (VAN)

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. Internet Backbone

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. GET & MCI

Internet Service Providers

(WWW.)

Internet

. Brewers

LAN

(1).

VAN

VAN

Encryption and

VAN

Eavesdropping

Authentication's

ISP

Electronic Data & Information Interchange (EDI) :

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B-B

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B-C

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.EDI

XML

HTML

E-

Business

Customer Relationship Management

Internet

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HTML and

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`` Netscape ``

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Structured

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Types of Electronic Data & Information Interchange :

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E-Commerce : []

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Digital Economy " "
Information Technology

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A New Type of Commerce : 1
B-C

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Visa Card (

E- Transferring Information : 2
Mail

: Transferring Client Records : 3

Web

Building and Transferring Knowledge Adding Value : 4

Web

Manintainign Client Toyalty : 5

Electronic Discloser of Financial & Data : []
Nonfinancial

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(1) . Fair Sec. Market

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Spread Sheets : 1

Excel

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Powerpoint Program : 2

Powerpoint

Video Clips : 3

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Risks facing Electronic Interchange of Financial & Nonfinancial Information

Risks Facing Information Systems :

[1]

Information System

Computer System

(1)

Loss of Confidentiality : ()

Eavesdropping

Unauthorized Access : (2)

Password
Data loss : (3)

Risks Facing Electronic Commerce :

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Wan

Internet

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Hardware

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: Risks Facing Electronic Disclosure of Financial Statements

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The Role of External Auditor About Electronic Data Interchange :

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Attest Services

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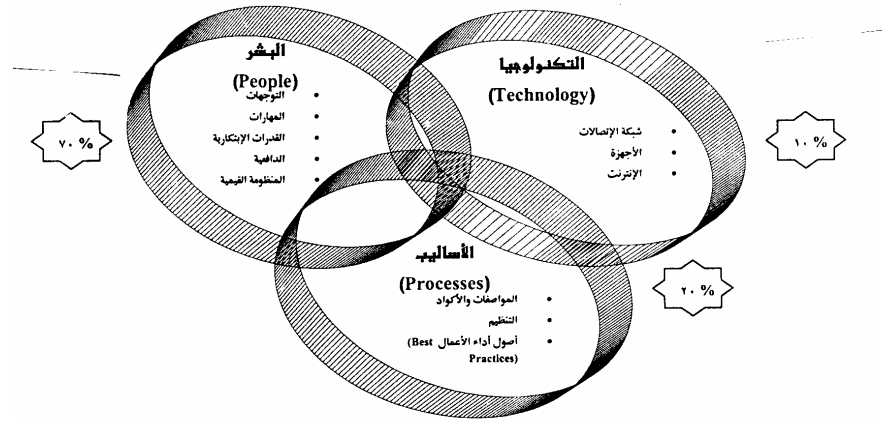
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عناصر المعرفة Knowledge Components



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& Web trust

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(Authentication) : (1)

(2)
(Security) : (2)

(1) :
Password () =
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Internet Services

Fire Walls

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Providers

Value Added)

(Networks

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Hard

E-Mail

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Availability, Control, and Processing Integrity :

(3)

Availability

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(Control and Processing Integrity) :

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Software

Hardware

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Information Privacy, Integration and Protection : (1)

(4)

Information Privacy

Information Integrity

Information Protection

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FASB

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Web Trust Seal

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Password

E-Mail

Download

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