

## AUDITING OF FINANCIAL BUSINESS PROCESSES IN SAP

- Impact of the Sarbanes-Oxley Act and other auditing standards (for example, ISA) that are relevant for the auditors on the audit process
- Compact overview of the authorization concept
- Role-based setup of the AIS and commercial audits with the AIS
- Basic system settings and logs
- Organizational units and organizational structure within an SAP system
- Practical analysis of the risks and controls using test cases
- General Customizing and controls in Accounting while taking into account the impact on the audit process
- Auditing business processes, for example, Procurement, Production, and Sales Order Processing
- Auditing the end of period financial statements, for example, period- end closing in internal Accounting (Controlling) and in Financial Accounting and Asset Accounting, Evaluation of work in process, allowances, and stock
- Auditing of specific evaluation methods, for example, stock in an anonymous warehouse, planned cost accounting and inventory costing, actual costing
- Transfer of the financial accounting data, balances, and document information to the auditor's computer in standard format for further analysis (for example, in ACL, IDEA, Excel)