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this book provides a comprehensive review of the most up to date research related to cloud security auditing and discusses auditing the cloud infrastructure from the structural point of view while focusing on virtualization related security properties and consistency between multiple control layers it presents an off line automated framework for auditing consistent isolation between virtual networks in openstack managed cloud spanning over overlay and layer 2 by considering both cloud layers views a runtime security auditing framework for the cloud with special focus on the user level including common access control and authentication mechanisms e g rbac abac and sso is covered as well this book also discusses a learning based proactive security auditing system which extracts probabilistic dependencies between runtime events and applies such dependencies to proactively audit and prevent security violations resulting from critical events finally this book elaborates the design and implementation of a middleware as a pluggable interface to openstack for intercepting and verifying the legitimacy of user requests at runtime many companies nowadays leverage cloud services for conducting major business operations e g service

inventory management customer service etc however the fear of losing control and governance still persists due to the inherent lack of transparency and trust in clouds the complex design and implementation of cloud infrastructures may cause numerous vulnerabilities and misconfigurations while the unique properties of clouds elastic self service multi tenancy can bring novel security challenges in this book the authors discuss how state of the art security auditing solutions may help increase cloud tenants trust in the service providers by providing assurance on the compliance with the applicable laws regulations policies and standards this book introduces the latest research results on both traditional retroactive auditing and novel runtime and proactive auditing techniques to serve different stakeholders in the cloud this book covers security threats from different cloud abstraction levels and discusses a wide range of security properties related to cloud specific standards e g cloud control matrix ccm and iso 27017 it also elaborates on the integration of security auditing solutions into real world cloud management platforms e g openstack amazon aws and google gcp this book targets industrial scientists who are working on cloud or security related topics as well as security practitioners administrators cloud providers and operators researchers and advanced level students studying and working in computer science practically in cloud security will also be interested in this book

the fifth report in this series focuses on conflicts of interest that arise when a firm combines multiple lines of business creating multiple interests conflicts between research and underwriting in investment banking and between auditing and consulting in accounting firms are investigated as are the problems that arise from rating agencies providing consulting services and from universal banks combining commercial and investment banking in the recent stock market collapse confidence in the financial industry was shaken by numerous scandals beginning with enron in 2001 scandals brought about the demise of prominent financial figures damaged the reputation of premiere firms and destroyed the global accounting giant arthur andersen central to this crisis was the exploitation of conflicts of interest research analysts at investment banks were found to be distorting information at the behest of underwriting departments eager to promote new issues auditors appeared to sanction misleading accounting in order to gain business for the consulting side of their firms policy response in the united states was quick large fines were levied and regulators compelled the separation of financial security function constraining financial conglomerates but are these new regulations and safeguards adequate protection what costs do they impose on the industry this fifth title in the icmp cepr series of geneva reports on the world economy examines the problem of conflicts of interest in the financial system conflicts of interest lead to a decrease in information that makes it harder for the system to provide savers with the accurate essential information that induces them to provide credit to borrowers this study focuses on conflicts of interest that arise when a firm combines multiple lines of business creating multiple interests conflicts between research and underwriting in investment banking and between auditing and consulting in accounting firms are investigated as are the problems that arise from rating agencies providing consulting services and from universal banks combining commercial and investment banking determining the appropriate remedy for a conflict is a challenge because the elimination of conflicts may also eliminate benefits from economies of scope this study examines five generic remedies market discipline regulation for increased transparency supervisory oversight separation of financial activities by function and socialization of the collection and distribution of information the authors apply this framework to assess critically the sarbanes oxley act and the global settlement between american regulators and investment banks

this book constitutes the revised selected papers of the 11th international symposium on foundations and practice of security fps 2018 held in montreal qc canada in march 2018 the 16 full papers 1 short paper 1 position paper and 2 invited papers presented in this book were carefully reviewed and selected from 51 submissions they cover a range of topics including mobile security cloud security and big data iot security software security malware analysis and vulnerability detection cryptography cyber physical security and hardware security and access control

auditors are trained to investigate beyond appearances to determine the underlying facts in other words to look beneath the surface the recent financial crisis has made this skill even more crucial to the business community as a result of this recent crisis and of the financial statement accounting scandals that occurred at the turn of the century understanding the auditor s responsibility related to fraud maintaining a clear perspective probing for details and understanding the big picture are indispensable to effective auditing the author team of louwers ramsay sinason strawser and thibodeau has dedicated years of experience in the auditing field to this new edition of auditing assurance services supplying the necessary investigative tools for future auditors

includes part 1 number 2 books and pamphlets including serials and contributions to periodicals july december

modern auditing and assurance services 5th edition has been thoroughly updated in accordance with the clarity auditing standards and presents a current and thorough coverage of audit and assurance services the increased focus on contemporary audit practice including professional ethics and ethical competence governance and professional independence and changes in legal liability for the audit profession will equip students with the necessary knowledge and skills required by the profession

auditing theory and practice is presented in a comprehensible manner suitable for students who have not had significant auditing experience the relationship between accountancy and auditing is clearly explained

one of the integral parts of determining business success directly correlates to how well a company interacts with their customers this increased demand for direct communication has evolved how companies cooperate with their patrons and examines how essential ethics is related to these communications ethical consumerism and comparative studies across different cultures emerging research and opportunities provides emerging research exploring the theoretical and practical aspects of the fundamental issues related to ethical consumerism and applications within business science engineering and technology and examines the impact arab and global cultures have on consumerism featuring coverage on a broad range of topics such as business ethics data management and global business this book is ideally designed for managers executives advertisers marketers sales directors practitioners researchers academicians and students

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