

**gobd grundlagen - pennpartner** - gobd grundlagen erlass des bundesministerium der finanzen iv a 4 0316/13/10003: grundsätze zur ordnungsmäßigen führung und aufbewahrung von büchern, aufzeichnungen u.unterlagen in elektronischer form sowie zum datenzugriff **internes kontrollsystem (iks) für kmu und sozialinstitutionen** - maeder treuhand telefon:+41 (0)31 921 88 22 sachbearbeiter: daniel maeder talweg 17, postfach 160 fax: +41 (0)31 921 66 59 eidg.dipl. buchhalter/ 3063 ittigen be email: dmaeder@maeder-treuhand controller/steuerexperte 1 die revisionsstelle erstattet dem verwaltungsrat einen umfassenden bericht mit feststellungen über die rechnungslegung, das interne kontrollsystem sowie die durchführung ... **mindestanforderungen an das risikomanagement - marisk** - rundschreiben 09/2017 (ba) vom 27.10.2017 - seite 2 von 41 at 9 auslagerung 20 bt 1 besondere anforderungen an das interne kontrollsystem 23 **idw-rs-fait-1 - idw stellungnahme zur rechnungslegung ...** - dokument: idw rs fait 1 seite 3 von 21 die prozessunabhängigen überwachungsmaßnahmen werden im wesentlichen durch die interne revision oder unmittelbare überwachungsmaßnahmen der gesetzlichen vertreter

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