- 14. Auditing of Systems: In a broader sense than in accounting, i.e. data integrity, systems integrity, quality control, etc.
 - * Cash, James I. Jr., Bailey, Andrew D. Jr., and Whinston, Andrew B., "A Survey of Techniques for Auditing EDP-Based Accounting Information Systems," The Accounting Review (52:4), October 1977, pp. 813-832.
 - Davis, Gordon B., Neter, John, and Palmer, Roger R., "An Experimental Study of the Effectiveness of Audit Confirmations," The Journal of Accountancy (123:6), June 1967, pp. 36-44.
 - Dowell, C. Dwayne, and Hall, James Arthur, "EDP Controls with Audit Cost Implications," <u>Journal of Accounting</u>, <u>Auditing and Finance</u> (5:1), Fall 1981, pp. 30-40.
 - Gronning, Torben G., "Data Security and the Financial Community," Sloan Management Review (15:4), Spring 1974, pp. 69-82.
 - Hansen, James V., and Messier, William F., "A Relational Approach to Decision Support for EDP Auditing,"

 Communications of the ACM (27:11), November 1984, pp. 1129-1133.
 - * Ijiri, Yujl, "Fundamental Queries in Aggregation Theory,"

 <u>Journal of the American Statistical Association</u> (66:336),

 December 1971, pp. 766-782.
 - Loebbecke, James K., "Audit Research, State of the Art: Auditing Approaches, Methods, Programs and Procedures," paper prepared for Peat, Marwick, Mitchell and Company, Audit Research Conference, May 1981, 84 pages.
 - * Lorange, Peter, and Morton, Michael S. Scott, "A Framework For Management Control Systems," Sloan Management Review (16:1), Fall 1974, pp. 41-56.
 - * Rittenburg, Larry E., Davis, Gordon B., and Purdy, Charles R., "The Effect of Systems Design Participation on Internal Audit Independence," University of Minnesota, Graduate School of Business Administration, MISRC, Working Paper No. 76-10, July 1976, 32 pages.
 - Weber, Ronald Arthur Gerard, "Auditor Decision Making: A Study of Some Aspects of Accuracy and Consensus, and the Usefulness of a Simulation Decision Aid for Assessing Overall System Reliability," Graduate School of Business Administration, University of Minnesota, March 1977, 237 pages.