AUDIT COMMAND LANGUAGE (ACL): SOLVING COMMON TECHNICAL ERRORS AND OPTIMIZING DATA ANALYSIS

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Abstract

This study addresses current specialized crimes encountered while using Audit Command Language (ACL) in data analysis and auditing. Easy to understand and follow. No similar module in the request so far. This module is designed to help druggies on how to use ACL as an important tool to review. It explores common issues similar as syntax crimes, data import problems, and script prosecution failures. Through practical exemplifications and troubleshooting ways, the study aims to equip druggies with strategies to identify, diagnose, and resolve these crimes effectively. Grounded on these requirements, technological tools similar as Data Analytics appear as specialized support options for inspection design directors to prize, model, ameliorate and optimize the analysis and compass of the data. This module uses a step- by- step approach to guide druggies from creating a new design from ACL to viewing and modifying the table in ACL. By enhancing druggies' proficiency in ACL, this study contributes to more accurate and effective inspection processes, eventually leading to bettered data integrity and decision- making in colourful organizational surrounds. The results showed that the perpetration of this type of technology during internal inspection systems and processes could reduce the intensity of the work, expand its reach in the results and increase the effectiveness of product in time and cover the cycles of audited processes.

Keywords: Audit Command Language (ACL), Data Analytics, decision- making, syntax crimes, step- by- step approach.

I.   INTRODUCTION

In this case, the adjudicator concerned should also have certain qualifications of moxie, one of which is the capability to conduct the inspection related to information technology. In addition to inspection the fiscal statement and the performance of an association, there's also a special adjudicator who handles special object anyway. The world of education moment still infrequently provides sapience into how the profession of an adjudicator and indeed the need for adjudicators to have certain moxie, for illustration, the inspection in these three areas. Through its use in design conditioning, it's possible to identify changes and diversions from procedures, to induce an accurate and operative standard of analysis in business deals through its schedules and scripts(commands or instructions automatic), in addition to contributing to the response and treatment of design conditioning. lately Indonesia still requires a lot of dependable adjudicators who are suitable to uphold the principles of a good adjudicator. This is related to the educational system and class in India. Audit is a process which is used to estimate the performance of an association and to determine whether it has been in line with the plan and the being productivity

performance norms. The person in charge of the inspection process is appertained to as an adjudicator [1].

II.   LITERATURE REVIEW

Yanan Zhao (2019) The theory of Economics of Language holds that the relationship of language learning and language application is just like investment and benefit. Business English teaching is an investment that can bring economic benefits, so we should try to get a higher return with a lower cost. With an analysis of economic value of business English practical teaching, this paper puts forward some principles and strategies for business English practical teaching. Optimizing the allocation of education resources and establishing a practical teaching system highlighting both language skills and business practice can maximize the economic benefit of Business English education [3].

da Silva, A (2015) These last years we have been witnessing a tremendous growth in the volume and availability of data. This fact results primarily from the emergence of a multitude of sources (e.g. computers, mobile devices, sensors or social networks) that are continuously producing either structured, semi-structured or unstructured data. Database Management Systems and Data Warehouses are no longer the only technologies used to store and analyse datasets, namely due to the volume and complex structure of nowadays data that degrade their performance and scalability. Big Data is one of the recent challenges, since it implies new requirements in terms of data storage, processing and visualization. Despite that, analysing properly Big Data can constitute great advantages because it allows discovering patterns and correlations in datasets. Users can use this processed information to gain deeper insights and to get business advantages [4].

Mega Trianico Puspaningrum (2014) In line with the upsurge of computer application in companies in processing their information, auditor's skill of computerized audit becomes very important. This study aimed to examine the effect of Perceived Usefulness and Perceived Ease of Use on the Computer Self- Efficacy. Samples were taken from a population of the ACL software users in Perbanas Surabaya. The data in this study was obtained through questionnaires. Of the 130 questionnaires distributed, 123 respondents were obtained. The data analysis that used in this study is the classical assumption test and multiple regressions. The result shows that perceived usefulness and perceived ease of use have no significant effect on computer self-efficacy, because there are other factors that affect the computer self-efficacy [1].

P.V.B.V.L. Lopes (2013) The growing need for better results with increasingly scarce resources requires the companies to select and invest only in projects that generate competitive advantage. The fact that this selection process involves interests and risks, an effective project portfolio management can provide effective support. This paper aims to provide an overview of academic literature on project portfolio management describing trends and the key topics. The methodological approach chosen was a literature review, adopting bibliometric techniques and content analysis. The search was conducted in the ISI Web of Knowledge and Scielo databases. The initial sample for analysis consisted of 85 articles published between 1994 and 2009 and included the cited references. The sample was analysed according to the evolution of publications and citations and identification of key journals, authors, studies, and topics. The results indicate a significant increase in the volume of published papers and citations over the period of time

studied [2].

Mihalko, W (2013) The main goals of anterior cruciate ligament reconstruction (ACLR) are to restore knee function and prevent development of osteoarthritis (OA). However, the incidence of early-onset OA remains higher in patients following ACLR. The purpose of this study was to compare the computed tibiofemoral joint (TFJ) forces and muscle forces of ACLR knees to those of BMI-matched control subjects during the stance phase of gait. We hypothesized that the use of principal component analysis would allow us to characterize alterations in three-dimensional TFJ loads and muscle forces after ACLR as compared to a healthy control population. Of the eight ACLR knees, four displayed an abnormal TFJ compressive force. In three of these four ACLR knees that displayed abnormal compressive forces, one of the major muscles/muscle groups crossing the knee also deviated from the control group. We believe that each subject has a unique response to their injury, reconstructive surgery, and rehabilitation [5].

III.   AUDIT AND COMPUTER AUDIT

Inspection is a critical and methodical examination or examination conducted by an independent party on the fiscal statements that have been prepared by operation, as well as account records and supporting substantiation, with the end to be suitable to give an opinion about the fairness of the fiscal statements. The inspection procedure is related to information technology and is not much different from the general inspection procedures. An inspection using information technology, or generally called as the inspection using the Electronic Data Processing (EDP) requires the adjudicator to understand the generalities that live in the EDP. Thus, the adjudicators are n't only needed to master the wisdom of the inspection, but also demanded to master computer or computer programs that come the base of EDP wisdom.

3.1 AX Server has two main components

A database and an operation garçon. The database can be hosted on either a PostgreSQL database garçon or an Oracle database garçon. The Tomcat operation garçon includes a web garçon used to pierce the operations, security operation, and it enables colorful internal corridor of the system to communicate.

3.2 How ACL software can benefit internal and external auditing

ACL (Audit Command Language) software can significantly enhance both internal and external auditing processes. Here are some key benefits:

3.3 For Internal Auditing:

Data Analysis: ACL allows auditors to analyse large datasets quickly and efficiently, identifying trends, anomalies, and potential risks.

Risk Assessment: By automating data analysis, auditors can better assess risks and prioritize areas that need closer examination.

Improved Accuracy: The software reduces the likelihood of human error, leading to more accurate audit results.

Time Efficiency: Automated testing and data analysis save time, allowing auditors to focus on higher-value activities rather than manual data entry.

Documentation and Reporting: ACL provides robust reporting tools that help auditors document findings and communicate results effectively to stakeholders.

Continuous Monitoring: Internal auditors can set up continuous monitoring systems to detect issues in real time, leading to proactive management of risks.

3.4 For External Auditing:
Enhanced Data Integrity: External auditors can rely on ACL to verify the integrity and accuracy of financial data, leading to more trustworthy audit conclusions.
Fraud Detection: The software's analytical capabilities help external auditors identify potential fraud through pattern recognition and anomaly detection.
Streamlined Processes: By automating repetitive tasks, ACL allows external auditors to conduct audits more efficiently, ultimately reducing costs for clients.
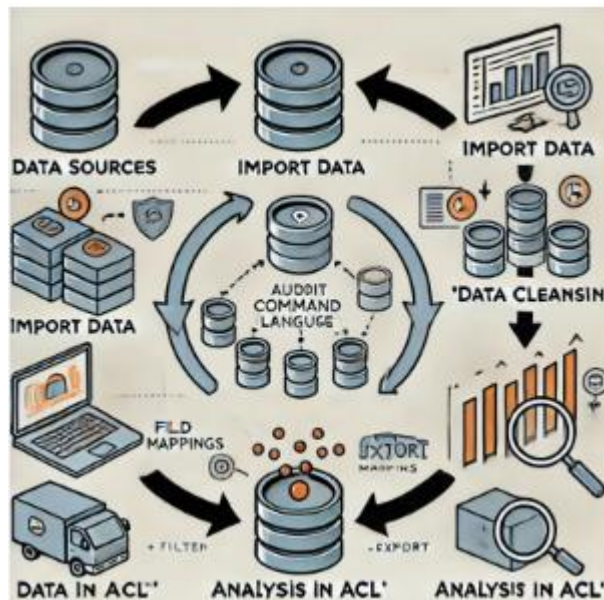

Figure 1: ACL Software Can Benefit Internal And External Auditing

Comprehensive Analysis: External auditors can analyse entire populations of transactions rather than relying on sampling, providing a more thorough understanding of an organization's financial health.
Collaboration: ACL facilitates collaboration among audit teams, allowing for shared access to data and findings, which enhances communication and consistency.
Regulatory Compliance: The software helps ensure that audits comply with relevant regulations and standards, reducing the risk of non-compliance issues.
Overall, ACL software provides powerful tools that enhance the effectiveness, efficiency, and reliability of both internal and external auditing processes.

3.5 TomEE (Tomcat) application Server
TomEE is an enterprise Java operation garçon that provides database connection pooling, sale support, logging, operation, and operation/ interface authorization. layoff Garçon, layoff Web customer, layoff customer, and layoff Garçon Configuration all run within the TomEE operation garçon.

3.6 Audit Command Language (ACL)

Audit Command Language(ACL) is one of the common inspection software used. ACL greatly assists adjudicators in performing the inspection. But moment there are still veritably many adjudicators who have special sapience into the ACL. This special sapience is veritably important for special adjudicators who examine the object specifically anyway. clearly! When working with Audit Command Language(ACL) or analogous data analysis tools, you may encounter common specialized crimes. Then are some common issues and ways to optimize your data analysis process [5].

3.7 Common Technical Errors

Syntax Errors: Typos or incorrect command structure.
Solution: Double-check command syntax in the ACL documentation. Use the syntax highlighting feature in the editor to catch errors.

3.8 Data Type Mismatches:

Cause: Trying to perform operations on incompatible data types (e.g., adding a string to a number).
Solution: Ensure data types are compatible. Use conversion functions (e.g., TOCHAR, TONUMBER) as necessary.
Missing or Corrupted Data: Incomplete datasets can lead to errors during analysis.
Solution: Validate your data before analysis. Use functions like COUNT or SUM to check for nulls or unexpected values.
Memory Limits: Large datasets can exceed the tool's memory capacity.Break down large datasets into smaller chunks or use filtering to reduce the dataset size.
Invalid File Paths: Incorrect paths can prevent data loading.Verify file paths and ensure files are accessible.

3.9 Optimizing Data Analysis

Use Functions Wisely: Take to streamline your analysis.
Filter Early: Apply filters to narrow down your dataset before performing calculations. This can speed up processing time significantly.
Create Reusable Scripts: Write modular scripts that can be reused across different projects. This reduces redundancy and saves time.
Document Your Process: Maintain comments and documentation within your scripts to clarify the purpose of each section. This helps when revisiting the project later.
Leverage Indexing: If your version of ACL supports it, use indexing on frequently accessed fields to improve query performance.
Optimize Joins: When joining tables, ensure you only join necessary columns and apply filters beforehand to reduce the size of the tables being joined.
Profile Your Data: Regularly use profiling techniques to understand data distributions and identify anomalies. This can help in cleaning and preparing data more effectively.After running analyses, carefully review outputs for accuracy. Utilize summary statistics to confirm expected outcomes.

3.10 Troubleshooting Tips

Error Logs: Always check error logs for specific error messages that can guide you to the problem.
Community Forums: Engage with ACL user communities for support and to share solutions.

Stay Updated: Regularly update your ACL software to take advantage of the latest features and bug fixes.

IV.   OBJECTIVES
- To Identify the Common Errors
- To Understand specific error messages to pinpoint the issue.
- To Perform data checks to ensure completeness and accuracy.
- To Identify bottlenecks in data processing and optimize scripts.
- To Create standardized procedures for writing and reviewing ACL scripts.

V.   RESEARCH METHODOLOGY

ACL becomes unresponsive or crashes. Verify that the data does not contain special characters or unsupported formats. Review your command syntax for typos or incorrect parameters. Use ACL's built-in help features to verify the syntax of commands. Certainly! When working with Audit Command Language (ACL), you may encounter various technical errors that can affect your research methodology. Check the file path and ensure the file format is compatible. Variables referenced in scripts do not exist in the dataset. Operations on incompatible data types (e.g., trying to sum text). Verify that the data types of the variables match the operations you are performing. Optimize your scripts by filtering data early in the process. Close unnecessary applications to free up memory. Data integrity issues after processing. Implement data validation checks using commands like GROUP BY to ensure that processed data aligns with expectations. Save your work frequently and consider running large scripts in smaller batches. Check for software updates and patches. regularly back up your datasets and scripts to prevent data loss. Always test scripts on a small sample before full execution.

VI.   DATA ANALYSIS

Percentage Analysis, Data Interpretation and Graphical Representation- Likert's Scale
Administrator's task is toprotect Audit table from user's access, as well as monitoringall changes. In case of deliberate or accidental change,administrator has the ability to compare data between tables,operating (table in which the changes occurred) and Audittable.

Table 1: Does Your Carrying Out Facility Management Audit (Acl)

Likert's Scale	No.of Respondents	Percentage of Response
Strongly Disagree	2	0.8%
Disagree	5	2%
Neutral	33	13.2%
Agree	137	54.8%
StronglyAgree	73	29.2%
Total	250	100%

The above Table 1 clearly states that 29.2% respondents strongly agree, 54.8% agree, 13.2% where neutral, 2% disagree and 0.8% respondents strongly disagree with the statement that the carrying out Facility Management (FM) Audit(ACL). Hence, 83.2% of respondents are positive, 3.1% respondents are negative and 13.1% respondents are unsure / do not want to answer the question.

Table 2: To Vendor is Doing the FM Audit of FM Administration Services

Likert's Scale	No. of Respondents	Percentage of Response
Strongly Disagree	3	1.20%
Disagree	5	2%
Neutral	33	13.20%
Agree	145	58%
Strongly Agree	64	25.60%
Total	250	100%

The above Table 2 and below pie chartclearly states that 25.6% respondents strongly agree, 58% agree, 13.2% where neutral, 2% disagree and 1.2% respondents strongly disagree with the statement that the company/vendor is doing the FM Audit of FM Administration Services.
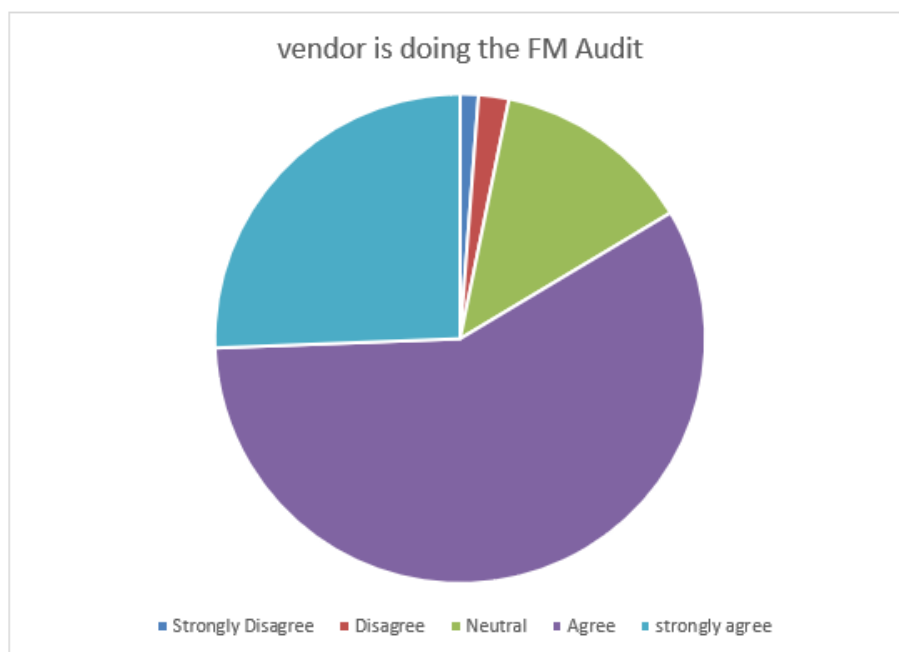

Figure 2: Vendor is Doing the FM Audit of Administration Services

Hence, 83.5% of respondents are positive, 3.1% respondents are negative and 13.3% respondents are unsure / do not want to answer the question.

VII.   CONCLUSIONS

The sensed ease of usage has no effect because it might be caused by the repliers who are not confident with their own moxie, so they suppose that ACL software is delicate and confusing. The recent finding in the exploration on ACL shows that there's no relationship between perceived utility and perceived ease of use. It might appear because utmost repliers are still doubtful with their own moxie. So, the result indicates that perceived utility and perceived ease of use have no relationship with the computer tone- efficacity. There are numerous other factors that impactthe moxie, in addition to be viewed from the perceived utility and perceived ease of use, similar as interests, gests, requirements, memory, mood, and attention. From computer generated inspection programs to inspection software able of testing the entire population of the customer's data, Adjudicators who make use of new technology will be awarded with tremendous earnings in inspection effectiveness and effectiveness. These results suggest that this crucial motorist may increase the possibility. The impact of information technology on development of inspection process. When concluding a discussion on common specialized crimes in Audit Command Language(ACL), it's important to epitomize crucial points and suggest stylish practices. In summary, addressing common specialized crimes in Audit Command Language(ACL) is pivotal for effective data analysis and auditing. crucial crimes frequently stem from syntax issues, data type mismatches, and incorrect train paths. Regularly review ACL syntax rules and use erected- in help functions to clarify commands. Maintain thorough attestation of all commands and processes to grease troubleshooting and knowledge sharing among platoon members. Confirm that train paths are accurate and that all needed lines are accessible before executing scripts.

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