

# ΕΣΩΤΕΡΙΚΟΣ ΕΛΕΓΧΟΣ

**ΜΠΣ ΟΙΚΟΝΟΜΙΚΗΣ &  
ΕΠΙΧΕΙΡΗΣΙΑΚΗΣ ΣΤΡΑΤΗΓΙΚΗΣ  
ΠΑΝΕΠΙΣΤΗΜΙΟ ΠΕΙΡΑΙΩΣ**

**Άννα Μαρία Ζούνη**

**Τμήμα Οικονομικής Επιστήμης  
Πειραιάς, 2008**

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1.1	.....	.3
1.2	.....	.4
1.3	.....	.6
1.4	.....	.7
1.5	.....	.8
1.6	.....	.9
1.7	.....	.11
1.8	.....	.13
1.9	.....	.15
1.10	.....	.17
1.11	.....	.19
1.12	.....	.21
1.13	.....	.24

• 2

2.1	.....	.25
2.2	.....	.26
2.3	.....	.30
2.4	.....	.34
2.5	.....	.47
2.6	.....	.48

• 3

3.1	.....	.51
3.2	.....	.51
3.3	.....	.53

3.4	.....	.58
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3.6	.....	.61
3.7	.....	.63
• <u>4</u>		
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5.1	.....	.67
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<hr/> Catering A.E.	.....	.84
<hr/> <b>-WEB SITE</b>	.....	.86

1

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*1.1*

ΠΑΝΕΠΙΣΤΗΜΙΟ ΠΕΡΠΑ

1.2

ΠΑΝΕΠΙΣΤΗΜΙΟ ΠΕΡΠΙΑ

(Internal Audit),

## 1.2

1. (Preventive):

2. (Detective):

3. (Corrective):

back-up,

1.4

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1.5

6-8 3016/17.05.2002,

5/204/14.11.2000

Ο

100%

❖

❖

❖

❖

1.6

.3016/2002 ( )

ΠΑΝΕΠΙΣΤΗΜΙΟ ΠΕΡΠΑ

1.7

.3016/2002 ( )

Institute of Internal Auditors.

1.8

ΠΑΝΕΠΙΣΤΗΜΙΟ ΠΕΡΠΑΣ

ΠΑΝΕΠΙΣΤΗΜΙΟ ΠΕΡΡΑΙΑΣ

1.9

ΠΑΝΕΠΙΣΤΗΜΙΟ ΠΕΡΠΑ



ΠΑΝΕΠΙΣΤΗΜΙΟ ΠΕΡΠΠΑ

1.10

6

ΠΑΝΕΠΙΣΤΗΜΙΟ ΠΕΙΡΑΙΑΣ

audit universeø

## 1.11

« » ( ,

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0

ΠΑΝΕΠΙΣΤΗΜΙΟ ΠΕΡΠΑ

1.12

ΠΑΝΕΠΙΣΤΗΜΙΟ ΠΕΡΠΙΑ

ΠΑΝΕΠΙΣΤΗΜΙΟ ΠΕΡΡΑΙΑΣ

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( )

ΠΑΝΕΠΙΣΤΗΜΙΟ ΠΕΙΡΑΙΑΣ



1.13

1.

2.

3.

4.

5.

6.

2

2.1

«  
(Finacial Audit),  
»

2.2

ΠΑΝΕΠΙΣΤΗΜΙΟ ΠΕΡΠΙΑ

• \_\_\_\_\_:

(...).

• \_\_\_\_\_:

• \_\_\_\_\_:

), (...

• \_\_\_\_\_:

• \_\_\_\_\_:

(...).

• \_\_\_\_\_:

(...

).

, :

• \_\_\_\_\_:

• \_\_\_\_\_:

1)

(walk-through test).

2)

ISO.

3)

(substantive testing).

2.3

16

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26

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5

( , , )

(kick-off-meeting)

(  
.)

3 ó



(kick-off-meeting)

(kick-off-meeting)

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- 

(audit report)

(follow-up)

56

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«

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66

2.4

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1. (Inherent Risk),

2.

(Control Risk),

3.

(Detection Risk),

4.

(Audit Risk),

1.

2.

3.

ΠΑΝΕΠΙΣΤΗΜΙΟ ΠΕΙΡΑΙΑΣ

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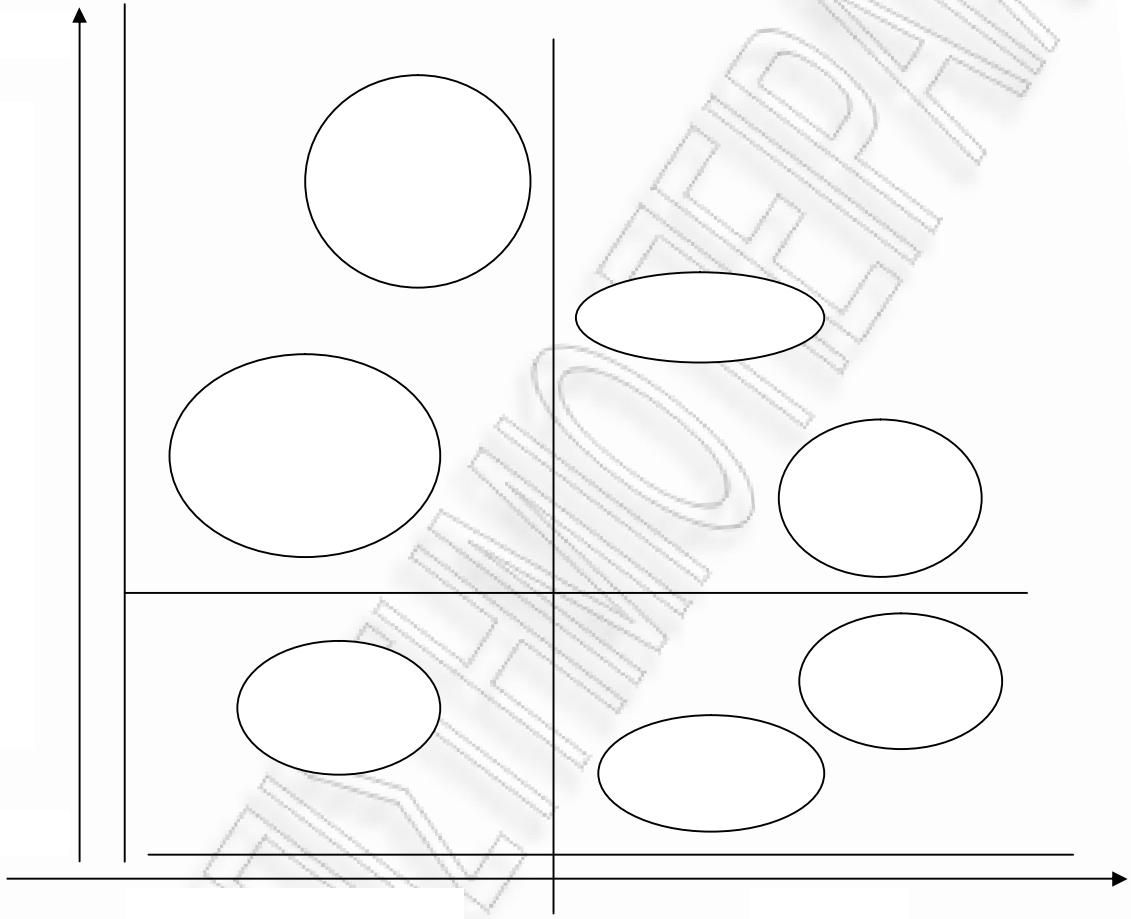
ΠΑΝΕΠΙΣΤΗΜΙΟ ΠΕΡΠΙΑ



- 
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ΠΑΝΕΠΙΣΤΗΜΙΟ ΠΕΡΠΠΑ

(5). 1-5 (1)



(testing).

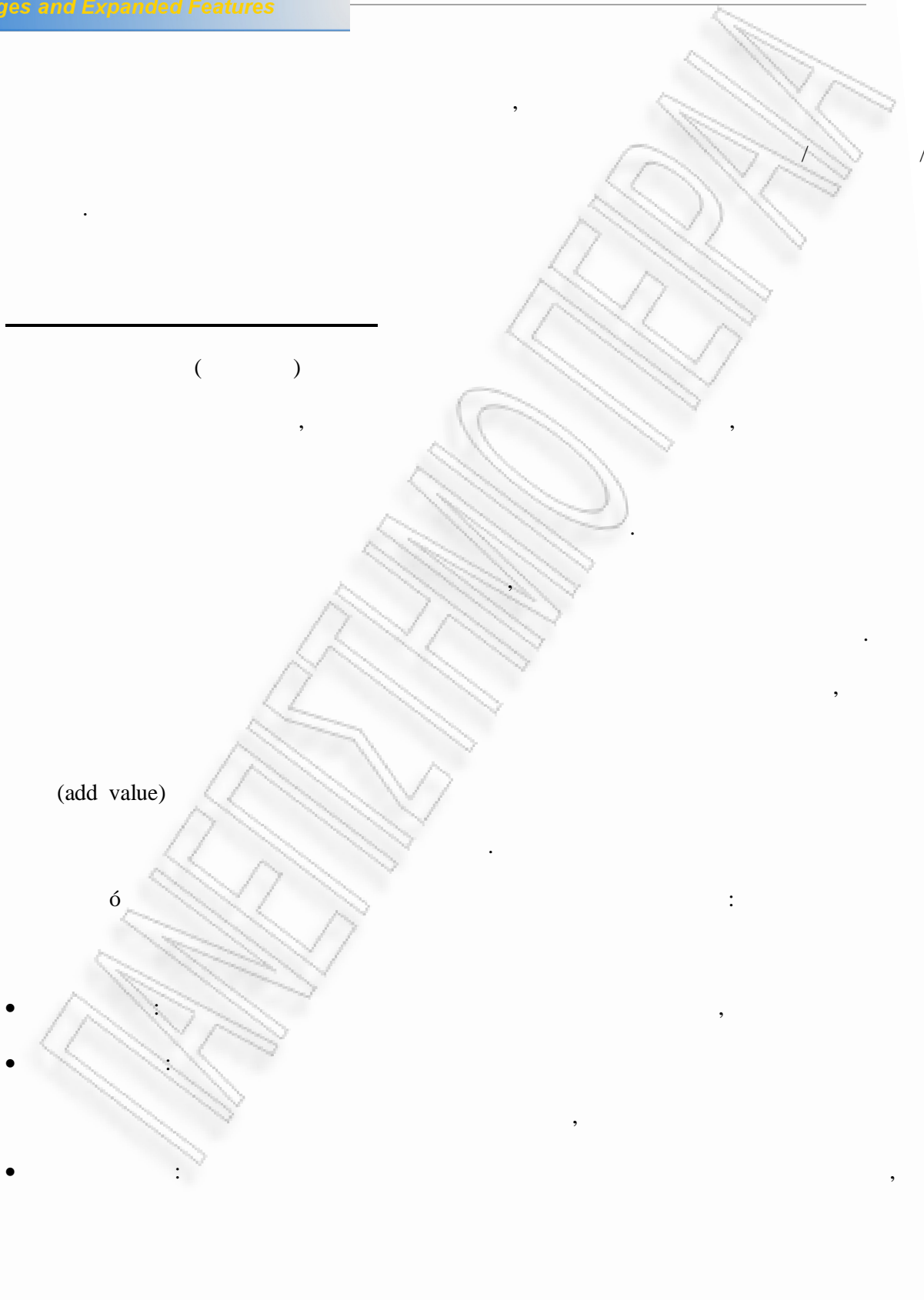
\_\_\_\_\_ :

\_\_\_\_\_ :

\_\_\_\_\_ :

ΠΑΝΕΠΙΣΤΗΜΙΟ ΠΕΡΠΠΑ

6



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( )

(add value)

6

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• :

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• :

• ( , )

• ( )

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ΠΑΝΕΠΙΣΤΗΜΙΟ ΠΕΡΠΑ

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(Cover Letter),

ΠΑΝΕΠΙΣΤΗΜΙΟ ΠΕΡΠΙΑ

2.5

ΠΑΝΕΠΙΣΤΗΜΙΟ ΠΕΡΠΠΑ

( )



2.6

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(assurance)

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ΠΑΝΕΠΙΣΤΗΜΙΟ ΠΕΙΡΑΙΑΣ

### 3

#### 3.1

#### 3.2

( . . . 350/1985).





3016/17.05.2002

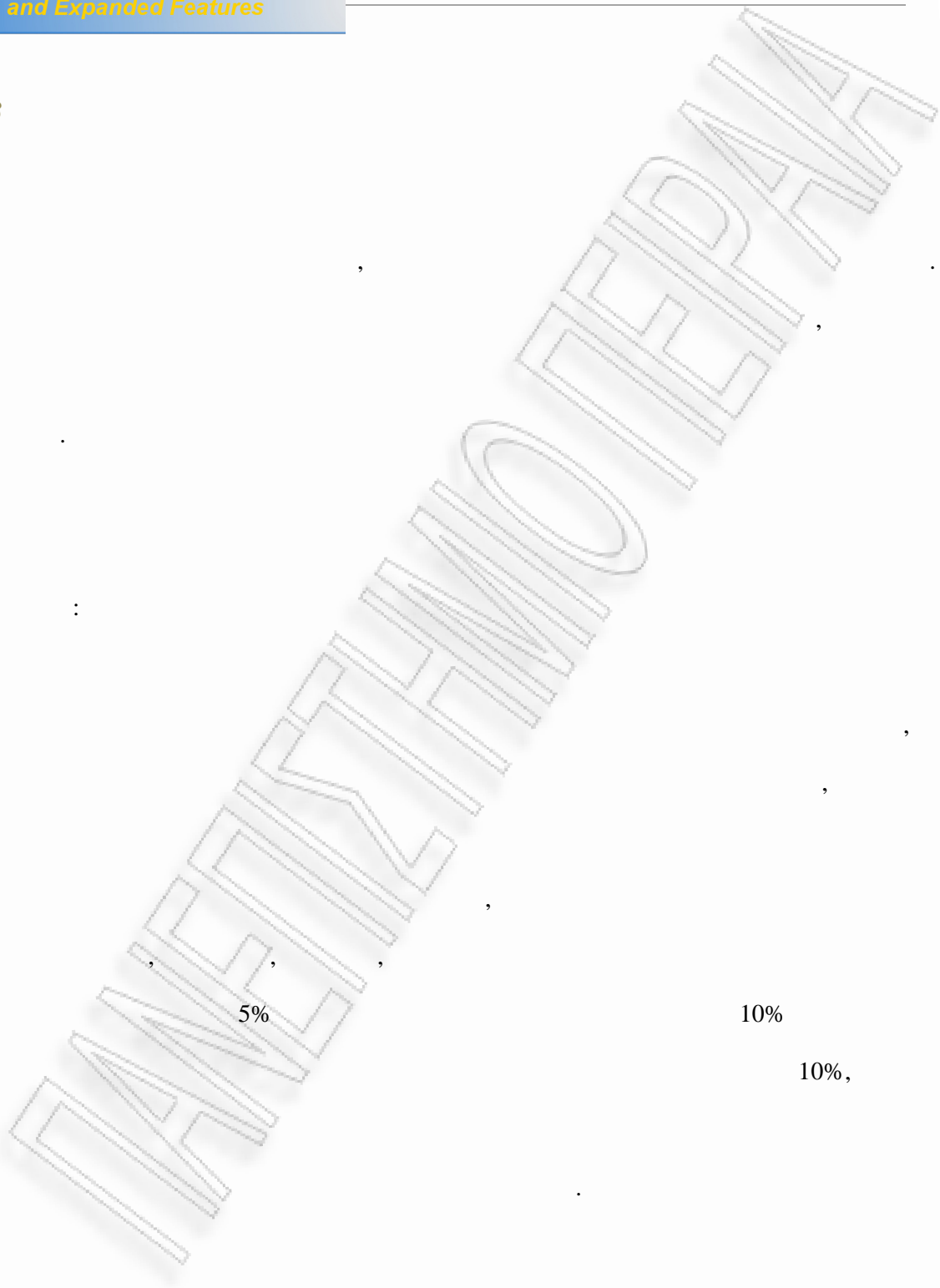
1.

4,5 8 5/2004

2.

3.

3.3



5%

10%

10%,

•

5 85/1996,

1.467

15 . 2328/95.

•

5%

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( , )

fax

Marketing,



Marketing.

3.000

587.000p.

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- 
- 

Marketing

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•

•

•

•

•

•

12.000

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•

•

2

### 3.4

- 30
  - 31/12/ 30/01/ ,
  - 31/03/ 30/04/ ,
  - 30/06/ 30/07/ ,
  - 30/09/ 30/10/ .

- 30
-

3.5

10%, 20%, 50%, 66,7%,

5%,

10%

5%

•

( )

•

10%,

( / )

3%

),

3%

),

( )

293.500p.

### 3.6

- - 
  - 
  -
- 1 , 2 , 3 4 .
- ( ) ,

Marketing

3.7

- 
- 
- 

ΠΑΝΕΠΙΣΤΗΜΙΟ ΠΕΡΠΑ



4

4.1

ΠΑΝΕΠΙΣΤΗΜΙΟ ΠΕΡΠΑ

4.2

- ✓
- ✓
- ✓
- ✓
- ✓
- ✓

ΠΑΝΕΠΙΣΤΗΜΙΟ ΠΕΡΠΑ

ΠΑΝΕΠΙΣΤΗΜΙΟ ΠΕΙΡΑΙΑΣ

5

**EVEREST**

5.1

( )

(franchising)

« »

( )

5.2

« »

milkshakes),  
)

/

( , )

(burgers, fried chicken,

( ,

snack,

snacks, pizza, burger

: EVEREST,

STARBUCKS

### 5.3

( )

1997-2003:

(1997-2002)	
—	( )
1997	249
1998	293
1999	340
2000	394
2001	431
2002	524
2003	568

:ICAP

2002 524  
21,3%.

#### 5.4

#### *Everest*

« Everest  
« Everest » ,

» ,

EVEREST

EVEREST

LA

PASTERIA, OLYMPUS PLAZA, PAPAGALLINO, KUZINA

GLORIA JEANOS,

EVEREST . .

EVEREST,

Snack Bar.

(franchising)

•

«EVEREST»

(Royalties)

•

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•

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•

«EVEREST



ΠΑΝΕΠΙΣΤΗΜΙΟ ΠΕΡΠΑ

EVEREST

food cost. EVEREST

5.5

*Everest*

**1965:**

Everest

**1990:**

Everest . . ,

**1993:**

Everest 4

**1995:**

«Everest . . »

Everest,

Everest.

**1997:**

Everest 12

**1998:**

6  
18.

**1999:**

Everest A.E

Papagallino

25

Everst

29

Everest

54.

**2000:**

11,005

20%

20%

ANATRON . .

Everest

Everest

48

Everest

101.

**2001:** 50% casual  
La Pasteria.  
Hellas Flying Dolphins ( 36 ).  
Everest 75  
Everest 187  
**2002:** Hellas Flying Dolphins. 98  
Everest 90  
Everest 273  
Everest . . . 49% Olympic Catering.  
**2003:** Hellas Flying Dolphins. 115  
Easy/internet/cafe, 3  
36 Olympic Catering Everest-Olympic  
Catering.  
Everest 95  
Everest 311  
**2004:** Hellas Flying Dolphins 31/12/2007.  
High Speed Flying Cat, 2005  
2006

48 Everest ISO 9001:2000 TUV Hellas 14  
HACCP,  
1416.  
Everest  
2005: 329 186 Everest.  
2006: KUZINA  
chef ,  
2007: Allou Fun Park  
City Link, Attica,  
: Pasaji, Clemente Zonarø.  
Gloria Jeanø  
master franchise  
2008: EVEREST A.E. Vivartia  
3,50 p/ «  
. .». ( . )  
Everest 184  
Everest 330 3.000  
EVEREST A.E. , 2003  
30/06/2008.



( )

3016/ 2002/ -110

2

6

1. ( . . )

2.

3.

42 . 5 . . 2190/ 1920,

4.

42 . 5 . . 2190/1920.

3

1.

1/3

4

2.

4

1.

1.1.

2190/1920,

1.2.

42 . 5

42 . 5

. . 2190/1920

1.3.

1.4.

42 . 5 . . 2190/1920

18 . 3 . . 2190/1920

2.

3.

6

1.

2.



2.1.

2.2.

2.3.

2.4.

... 2190/1920,

2.5.

2.6.

7

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1.

2.

3.

4.

8

1.

2.

3.

4.

5/204/ 2002

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11

12

1.

2.

3.

3.1.

3.2.

3.3.

3.4.

42

5

2190/1920,

10%

10%.

4.

5.

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**CATERING A.E.**

«EVEREST  
A.E.»)  
( 3461/2006)  
« CATERING »  
1. 18 2008  
( « »)  
, ( « »)  
& »  
«EVEREST A.E.» ( « »)  
2. 23 2008  
( ),  
«MARFIN . .»  
,  
10, . . 151 25 « . .»,  
. 24 , . . 151 25 .  
3. ( « ») , 23 2008,  
08:00 . . , 10 2008,

«MARFIN

. .»

4.

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,

5.

- 
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- [www.irmi.com](http://www.irmi.com)
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- Joy Celeste in 2002.
- Mary Jo Troost in 2002
- James Ventilato in 2004

##### Audit Programs on Purchasing and Payables by:

- Paul Abuhagiar in 2002
- Cathy Clark in 2001
- Van Thy Ngo in 2000
- Joseph Staino in 199

##### Audit Programs on Sales and Receivables by:

- Mark Frigo in 2002
- Aifed Li in 2001
- Norhasliza Abdullah Hashim in 1999



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- Gary Kalher in 2001
- Wilna Meiringin in 2001

Audit Programs on Inventory by:

- James Ventileto in 2004
- Azman Ziglerm in 2002

Audit Programs on Personel and Payroll by:

- Kastuv Ray in 2003
- Phyllis Patrick in 2002
- Justin Snyder in 2001

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: Global Training & Consulting Ltd

➤ ÷ 2008

➤ ÷ 2007