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Auditing through the computer may be defined as the verification of controls in a computerized system. Auditing with the computer. Auditing with the computer is the process of using information technology in auditing. Some of the potential benefits of using information systems technology in an audit.

#### **Chapter 16 - Auditing Information Technology**

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The role of information technology (IT) control and audit has become a critical mechanism for ensuring the integrity of information systems (IS) and the reporting of organization finances to avoid and hopefully prevent future financial fiascos such as Enron and WorldCom. Global economies are more interdependent than ever and geopolitical risks impact everyone.

#### Why Are Information Technology Controls and Audit Important?

INFORMATION SYSTEM AUDITING AND ASSURANCE As more and more accounting and business systems were automated, it became more and more evident that the field of auditing had to change. As the systems being audited increased their use of technology, new techniques for evaluating them were required. This chapter

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