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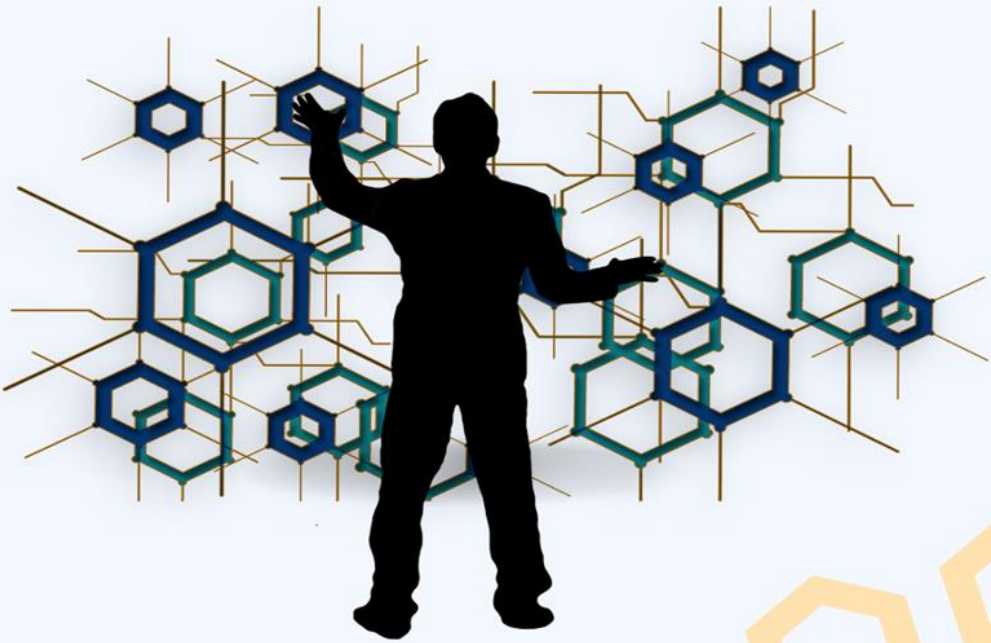
ACCOUNTING INFORMATION SYSTEM AUDIT



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Introduction

Many audit organizations have looked to the microcomputer as a new audit tool, one that can be used not only by IS auditors, but by all auditors. This book highlights the benefits of Computer-Assisted Audit Tools and Techniques (CAATTs) and outlines a methodology for developing and using CAATTs in audit organizations. Today's auditors must become better trained, with new skills and areas of expertise to be more useful and productive. Increasingly, auditors will be asked to use computer-assisted techniques to audit electronic transactions and application controls. Legislation such as the U.S. Sarbanes-Oxley Act of 2002 encourages audit departments to find new ways to connect specialized tools into complex business systems (Baker [2005]). By harnessing the power of the computer, auditors can enhance their ability to critically review data and information and manage their own activities more rationally. Because of the critical shortage of these skills and talents, they will become more valuable and marketable. CAATTs are defined as computer-based tools and techniques that enable auditors to increase their personal productivity as well as the audit function. CAATT can significantly improve the effectiveness and efficiency of an audit during the planning, execution, reporting, and follow-up phases of an audit, as well as improve the overall management of the audit function. In many cases, the use of computers can enable auditors to perform tasks that would be impossible or extremely time-consuming to perform manually. Computers are ideal tools for sorting, matching, and performing various types of tests and mathematical calculations on data. Automated tools can also eliminate the limitations of following a rigid manual audit program as a series of steps to be performed. CAATT allows auditors to interactively investigate data and information and to react immediately to findings by modifying and improving the initial audit approach.

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