Main feature of Computerized Auditing Environment

- All tasks are performed electronically. In other words, the transactions and events are recorded in electronic records with electronic evidence
- Electronic data interchange and online transaction are expanded
- The auditing process is carried out during the year in continuously form not at the end of the year.
- Technological techniques such as neural networks to detect fraud and errors in financial statements, and expert systems
- Furthermore, software agent could be used to collect the electronic audit evidence

Electronic Data Processing Auditing Mcgraw Hill Series In Management Information Systems

Yicheng Fang

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