

IMPACT OF INFORMATION TECHNOLOGIES IN FINANCIAL AUDIT

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Abstract:

The integration on a growing scale of the IT in accounting systems interacts with audit process with relevant follow-ups: - Computer aided techniques replace the old (manual) techniques of auditing. - The overall risk of the company has been increased (specific risks of the IT environments) thus the assessment of the IT system has become compulsory in order to assure the reliability of data in the audit process. Finally, IT instruments represent an important support for an auditing mission. The more complex techniques and the more specialized software represent a natural response to the need of the modern auditing. The symbiosis 'audit - IT ' is a result of actual accounting, an accounting impregnated with IT for processing data.

Keywords: *accounting system, audit, accounting, computer techniques*

JEL codes: *M41, M42, M15*