

The Influence of Information System Audit on Financial Audit Procedures in One of the Big Four Accounting Firms KAP XYZ

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Abstrak

Information technology (IT) has been developing rapidly throughout the last decade. Many organizations have been using computerized information system in their operations and preparing the financial statement. Hence, in the computerized information system environment, the quality of information is being questioned since accurate and reliable information is crucial. In view of that, people then seek professional assurance towards information that is provided by a computerized system. In order to provide such assurance, accounting firms such as KAP XYZ provide the information system (IS) audit. The IS audit is conducted as part of the financial audit and it is crucial for financial audit since its outcome provides an assurance that the computerized information system has been designed and operated to produce reliable data. Thus, the employment of IS audit increases the level of assurance in the financial audit. The employment of IS audit influences the financial audit process. However, the influence is significant only in the financial audit engagement involving client with complex IT environment. In such case, IS audit procedures influence the financial audit procedures and cause a change in the flow of financial audit process. This thesis tries to link the role of financial and IS auditors in the audit engagement involving client with complex IT environment. The link is illustrated into process flowcharts which are derived from several sources such as from literature as well as from practitioner, that is, KAP XYZ, one of the big four accounting firms in Indonesia.