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the field including the

audit process, the legal

environment of IT

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others. This new 5th
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(PDF) Information Technology Control and Audit

The role of information technology (IT) control and audit has become

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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.

Why Are Information Technology Controls and Audit Important?

Information technology audits determine

whether IT controls protect corporate assets, ensure data integrity and are aligned with the business's overall goals. IT auditors examine not only physical security controls, but also overall business and financial controls that involve information technology systems.

What is IT audit (information

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technology audit ...

In business and accounting, information technology controls (or IT controls) are specific activities performed by persons or systems designed to ensure that business objectives are met. They are a subset of an enterprise's internal control.

Information
technology controls
- Wikipedia

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control requires new methods of auditing. With the increase in the investment and dependence on computerised systems by the auditees, it has become imperative for audit to change the methodology and approach to audit because of the risks to data integrity, abuse, privacy issues etc. An independent audit is required to provide assurance that

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Aligned to and
supporting the Control
Objectives for
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Related Technology (COBIT), it examines emerging trends and defines recent advances in technology that impact IT controls and audits—including cloud computing, web-based applications, and server virtualization.

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To develop audit plans and procedures that

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assist organizations to comply with relevant laws and regulations. To explain the IT audit process, the significance of Control Objectives for Information and Related Technology (COBIT), and the various phases of an IT audit engagement.

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Angel R ...**

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Information technology is the engine that runs modern organizations, and as such, it must be well-managed and controlled.

Organizations and individuals are dependent on network environment technologies, increasing the importance of security. The headline-grabbing financial scandals of recent years have led to a great urgency

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regarding ...
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**Information
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Senft**

Finally, to compound the problem, IT auditing can be a tough subject to write about in the first place since a lot of it comes down to professional opinion and judgment. That being said,

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and Audit_ largely succeeds in its goal of being a "bible" of sorts in this particular subject area.

Information Technology Control and Audit, Third Edition ...

The Legal Environment
and Its Impact on
Information Technology
--3. Audit and Review:
Its Role in Information
Technology --4. The
Audit Process in an

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Information Technology
Environment --5.
Auditing Information
Technology Using
Computer-Assisted
Audit Tools and
Techniques --6.
Managing IT Audit --7.

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Automated processes
must meet audit and
compliance
requirements. Security

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is also of paramount importance, with risk mitigation being a high priority for organizations across all industries.

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