

ABSTRACT

Information technology auditing is a process of collecting and evaluating evidences to assess whether the computer systems used have protected the organization's assets, have protected the data integrity, have helped the organization's goal achievement effectively, and have used the available recourses efficiently. In performing the auditing process, an auditor collects the sufficient evidences through various techniques, such as survey, interview, observation, and document review. The evidences collected also include electronic evidences which are softcopy file format. Besides doing the field research, the auditor also writes the report. This report should mention the organization audited, objected readers, and limitations of report distribution. This report should also include finding, conclusion, and recommendation just like the common audit report.

Keywords: Audit, Information Technology

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