

عنوان مقاله:

Examining the impact of information technology and IT on independent auditing in Iran

محل انتشار:

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خلاصه مقاله:

The statistical population in this research includes financial managers, audit managers, audit supervisors, book authors, university faculty members, doctoral students and researchers of the research group of the audit organization in Garmsar Industrial Town, who are researching the topic (the impact of information technology on the qualitative characteristics of accounting information). The results of the regression analysis of the final stage of the path analysis process show that the coefficient of variable effects of investment in information technology is equal to 0.702 and its significance level is equal to 0.000 , which indicates the positive and significant effects of information technology on the lack of focus in the decision-making process. It is at the 99% confidence level. The value of the F statistic of the model is 37.8 and its significance level is 0.000 , indicating the reliability of the model at the 99% confidence level. The coefficient of determination of the model is also equal to 0.493 and it states that 49.3 percent of the changes in the variable of lack of concentration in decision-making are explained by transitory capital in information technology. In a changing world, reaching such a level of skill is not a dream; Rather, it is a duty. In addition to auditing, the auditor's job includes predicting changes in the direction of information technology and the impact that these changes and their consequences may have on business goals

کلمات کلیدی:

Information technology, Independent Audit, Accounting, Auditing, Iran

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