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Abstract
Financial crisis for the American Enron company happened in 2001 due to fake attestation made by its accountants. From then on, investors have paid more attention to the quality of the auditors' reports. They hope that the auditors can disinterestedly verify the related information proposed by the enterprises, ensuring the auditing quality of attestations is in accord with the investors' expectations. In view of the lessons from Enron event, the American government constituted the Sarbanes-Oxley Act, which not only exposes the responsibility of CPA, but also stipulates the security rules of information system, as well as, enterprise internal control, which is consistent with the essence of continuous auditing. In Japan, the investors also have expected to improve the information quality from auditing internal control rules of information system. As a result, a similar law to the Sarbanes-Oxley Act was actualized in 2008. The concept of continuous auditing crystallized in 1991, in which continuous auditing needs instantaneous checking and informs the investors of potential warnings. In recent years, most studies have focused on discussing the key factors of actualizing continuous auditing. The viewpoints from CPA firms, with respect to continuous auditing actualization, have received little attention. In this study, we will investigate the viewpoints from four largest CPA firms with respect to continuous auditing by way of questionnaires. We also try to investigate whether the cognitive gap in administering continuous auditing will affect the aspiration to continuous auditing realization.
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