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Abstract
Well-organized IT systems have played more important roles in business operation in that relevant operating information must be quickly responded and implemented. In recent years, the concept of continuous auditing has been introduced by academic researchers, from which CEOs can pay more attention by building up the real-time operation information system to respond the problems and solve them quickly. Presently most studies have focused on the research for the implementation of continuous auditing from CPA firms. The analyses of relationships between enterprise business assurance and continuous auditing have received little attention. In this study, the questionnaires are used to reveal the viewpoints of the employees working as financial accounting and internal control in the electronic, manufacturing, and service industries in Taiwan, trying to find out the relationships between the key factors of implementing continuous auditing and enterprise assurance.
The empirical results reveal that there exists higher cognition of continuous auditing for the electronic industry than for the manufacturing and service industries based on key factors of implementing continuous auditing such as implementation cost of continuous auditing, divisions communication, and the completeness of enterprise resource planning system. According to the recognition of CEOs in electronic industry, the implementation of continuous auditing has positive effects on enterprise operation, enhancing the values of the corporation. As a result, the authorities should put effort in overcoming any difficulties, encouraging listed companies and over-the-counter companies to carry out implementation of continuous auditing.
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