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Author Hui-Zei Huang
Author's Email Address No Public.
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Abstract
Due to a series of accounting fraud, investors are doubt about the reliability of the information released by companies and CPA professional. In the Procome Case, June 15th 2004, the independent auditor' licenses were suspended by the Financial Supervisory Commission for neglecting their duty to oversee the process of auditing. Except for being investigated by the justice apparatus, the global CPA firm is confronted with lawsuits filed by the investors. In order to avoid the audit risk auditors should adopt more effective auditing approach while performing audit and further provide appropriate audit reports in accordance with the evidence.

Given the intense development of information technology, complexity of enterprise function, and the tendency of globalization in recent years, computerized information system began to play a role of even more importance in the operation of enterprises; thus stimulated the development of Computer Assisted Audit Techniques. The Skill of Continuous Auditing was introduced around the world a few years ago. We took auditors from Big Four as subjects in our research and studied whether there are difference existed to the factors of which will affect the auditors to adopt more efficient auditing skills and continuous auditing between the auditors who have been used and unused continuous auditing.

We discovered the heavy penalty on CPA in the case of enterprise fraud has brought great impacts to the environment. Improvement of information technology made CPA firms put more emphasis on deployment of auditing approach. If the risk is high, auditors usually adopt more effective auditing approach in order to conclude a proper opinion under an acceptable auditing risk level. In addition, we also find that auditors' involvement in customer characteristic, internal auditing, training, and CPA firms also plays an important role. The point of view between the auditors who have been used and unused continuity auditing regarding CPA firms assignments are different. Therefore, with the quick development of information technology, auditors should evaluate the feasibility of continuous auditing in order to perform audits within limited period of time and to enhance auditing quality.
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