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Abstract
The United States Congress passed the Sarbanes-Oxley Act (SOA) in 2002. Enterprises are requested to provide immediate and prompt disclosure of financial related information according to the section 409. Therefore, Continuous Reporting (CR) becomes a mission for enterprises to accomplish. In order to comply with the section 409, the enterprises must implement a highly computer-aided accounting information system to enable a large increase in frequency of information. The Enterprise Resource Planning (ERP) System is indeed a highly automated system. SOA makes a far-reaching influence. Both the academia and firms focus on the related issues. Continuous Auditing (CA) is one of them. Auditors' cognitions of continuous reporting and continuous auditing are discussed in this paper. Proficiency in CR is judged through an investigation on auditors. We compare differences between internal control of firms with ERP systems and internal control of firms without ERP system. We use questionnaires to explore auditors' proficiencies in CA, based on samples from four civil major accounting firms. The result shows that most auditors' understandings of CA are not enough. The concept of CR must be enhanced. Most auditors are also not familiar with SOA.
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