URN etd-0407109-183726-2200
Author Ji-Guang Liou
Author's Email Address No Public.
Statistics This thesis had been viewed 50 times. Download 0 times.
Department
Year 2007
Semester 2
Degree Master
Type of Document Master's Thesis
Language zh-TW.Big5 Chinese
Title Auditors' Cognition in the Continuous Auditing of Computer Information Systems :A Sample of Survey on the Distribution Cycle
Date of Defense 0000-00-00
Page Count 70

Keyword
Sarbanes-Oxley
Continuous Auditing
Enterprise Resources Planning

Abstract
In 2002,a number of major corporate and accounting scandals involving prominent companies in the U.S. motivated Congress to enact the Sarbanes-Oxley Act, in order to assure investor confidence in the integrity of the capital markets.
Section 409 speeds up financial reporting by requiring public companies to file quarterly reports within 35 days of the close of the quarter and annual reports within 60 days of the close of the year.
In order to address the mandates of SOX, many of companies start to cogitate a continuous auditing. However literature of continuous auditing are all only concept introductions, and whether auditor's cognition of the continuous auditing for auditing, in order to assure the financial statement can be made the timeliness and reliable, but few people discuss about the literature.ERP system has continuous auditing functionality and enables the company to continuously comply with SOX in a most-efficient way. So the target of the continuous auditing is ERP. In this paper, we introduce and discuss that the difference of the internal control risk in the traditional environment and ERP, and take an example of the distribution cycle, and induce the audit program of the tests of controls and the substantive tests in the ERP, surveys were conducted selected four major accounting firms. The result of study is found that most enterprises have already implement ERP, but many of auditors don't notice the function of the control in the systems, and still use traditional audit program, and don't use the Generalized Audit Software for the substantive tests. It's neither achieve the interior of SOX nor save a lot of audit cost, so accountant must respect and review.
Advisory Committee Hung, Chung-wen - advisor

Files No Any Full Text File.
Date of Submission 2008-06-25