

AUDITING "WITH" VERSUS "THRU" THE COMPUTER

Length: 1 Hour

Presentation Overview

This presentation focuses on two separate and distinct concepts – using the computer as an audit tool versus auditing through the computer, addressing the similarities and differences and the various CAATs (Computer Assisted Audit Techniques) employed with these two concepts.

Topics for Discussion

- Overview of Methodologies – Provide a definition of the two methodologies.
- Different Audit Approaches – Discuss the different approaches using generalized audit software and other techniques.
- Unique CAATs Applications – Provide examples of various uses associated with the two methodologies
- Generalized Audit Software – Discuss the various categories of generalized audit software.

Suitable Audience

Audit management