

Risk-Based Computer Auditing and Measures of Prevention

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Abstract : the technology of Computer audit played a major role in the progress and prospects of a proper application to improve the quality and efficiency of audit work. But due to the technical complexity and the specific risks of computer audit, it should be shown effective in audit and preventive action. Mainly through research in this paper, we proposes the causes of audit risk in a computer environment and the risk of further proposals for measures to control, to some extent reduce the risk of computer audit and improve the audit quality.

Keywords : computer auditing, risk, measures to prevent, information technology

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