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D. What is an Information Technology (IT) Audit? IT auditing refers to the part of an audit that involves the computerized elements of an accounting information system. It is here that the elements of auditing are present. Note in particular, the discussion of audit objectives. See Table 17-2, on page 866. E. The Structure of an IT Audit

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Specifically, advances in information technology in conjunction with real-time approaches to conducting business are challenging the auditing profession. As such, the primary purpose of this essay is to examine the extent to which the auditing discipline in the United States has advanced and identify the trajectory it might take if it

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