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**The Effectiveness of Information Systems in Improving the Audit Process**

Subsection list: The Effectiveness of Information Systems in the Audit Process; The impact of technology on audits; The link between technology and the audit process,

**Introduction**

In the current times, the adoption of audit software by audit companies has resulted in a great transformation on how businesses, as well as data analysis, is done (Thottoli, Thomas & Ahmed, 2019), and as a result, auditors who wish to improve their efficiency and quality have been finding it necessary to embrace audit technology (Eulerich et al., 2019). Auditing entails an emphasis on efficacy as well as competitiveness in ensuring the auditors are productive in the entire audit process (Rikhardsson & Dull, 2016). However, due to the complexity that comes with Information Technology’s sets, auditors encounter some challenges with keeping up with the ever-changing Information Systems to ensure the audit process is up to date (Mansour, 2016). That being the case, in more recent times, studies have revealed that most auditors perceive audit technology usage as a valuable process. Abou‐El‐Sood, Kotb, and Allam (2015) for example provided adequate evidence on the types of audit technology tools and factors affecting their preference by the auditors. These authors relied on questionnaires and interviews from auditors performing at Big 4 as well as other global firms. They argued that Information Systems are very essential in auditing procedures and that the results are important in guiding the policymakers on areas to improve while utilizing the information technology throughout the audit process.

In many sectors, the use of management information systems has proven to encourage diversity for example in accounting professions whereby the work of internal auditors is mirrored (Eulerich et al., 2019). Moreover, the study by Issa, Sun, and Vasarhelyi (2016) demonstrated that although auditing seems to have trailed behind in adopting technology compared to other professions, automation is necessary due to the nature of the job being labor-intensive as well as involving many decision structures. However, despite the many researchers in fields of management information systems aiming to better the audit process, they do not offer evidence on its efficiency based on the dynamics of information systems that demand high financial investments.

The current study seeks to examine the effectiveness of Information Systems in improving the audit process. The current study is significant in guiding the audit firms on the best decisions about making the audit process better and effective. In this paper, I will lay a basis of understanding on the impact of technology on audits, articulate the link between technology and the audit process, evaluate the efficacy of Information System in promoting the audit process as well as explain the link between audit technologies and their acceptance rate by auditors.

**Audience Proposal**

The target audience for this research include auditors at the entry level of employment in the United States job market. On the key demographics, these auditors are both male and female aged between 18 to 35 years. On key psychographics, this group strives to perform the best in auditing, but sometimes it is not possible due to inexperience.

Some of the challenges that the target group faces include finding it difficult to work effectively with information systems especially when they have not received proper access and training. The target audience needs to have a reliable source of information, support, and training and this project will shed light on that hence they should pay attention to it.

This audience will benefit from my research since I will be elaborating on the effectiveness of Information Systems in auditing and making them understand the impact of technology on audits which will improve their skills and know-how for their career.

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