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6. Explain why certain duties that are deemed incompatible in a manual system may be combined in a CBIS computer-based information system environment. Give an example. Response: The IT (CBIS) environment tends to consolidate activities. A single application may authorize, process, and record all aspects of a transaction. Thus, the

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Response: The purpose of an IT audit is to provide an independent assessment of some technology- or systems-related object, such as proper IT implementation, or controls over computer resources. Because most modern accounting information systems use IT, IT plays a significant role in a financial (external audit), where the purpose is to determine the fairness and accuracy of the financial statements.

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An IT audit is the examination and evaluation of an organization's information technology infrastructure, policies and operations. Information technology audits determine whether IT controls protect corporate assets, ensure data integrity and are aligned with the business's overall goals. IT auditors examine not only physical security controls, but also overall business and financial controls that involve information technology systems.

What is IT audit (information technology audit ...

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