

Auditing Information System: A Conceptual Framework

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Abstract—It is a fact that at the time of taking any economic decision, all the available information should be taken into account. At the time of sanctioning a business loan, for example, a bank has to consider the previous business-bank financial relation along with present financial performance of the business reflected by its financial statements and any other factor that came to notice of the bank. The reliability and consistency of such decisions depend upon reliability of information used by decision makers. If the available information is not reliable, insufficient and doubtful, it can misguide the decision makers and hence, harmful for them and for the society. The aim of this study is to highlight the pros and cons of the auditing on information system in modern computerized environment. The content analysis is used as methodological framework on previous literature.

Keywords: Auditing, Auditing Information system, Information system.