

## **The Role of Information Technology On Information System Auditing Process of Business Networking**

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This article provides an overview of the role of IT on the audit process of business networking. Even when a client's use of IT leads to top enhanced internal control, the use of IT- based accounting systems introduces new risks typically not associated with traditional manual systems. Well-managed companies recognize these new risks and respond by implementing effective general and application controls in the system to reduce the impact of those risks on financing reporting. The auditor must be knowledgeable about these risks and obtain an understanding of the client's general and application controls to effectively plan an audit. Obtaining knowledge about general controls provides a basis for the auditor to rely on applications controls. Some of the auditor's test of controls can be performed by the computer, often as a way to achieve more effective and efficient audits. Reliance on general and application controls to reduce control risk is likely to change when clients use microcomputers, networks, database management systems, e-commerce systems, and outsourced computer service centers instead of centralized IT systems.