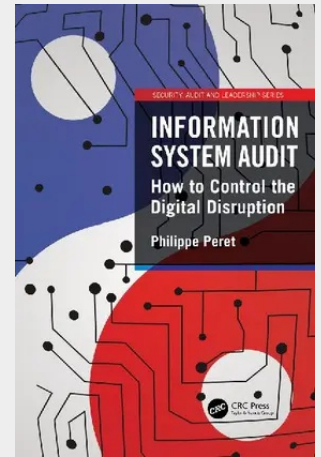


Information System Audit

How to Control the Digital Disruption

The digitalization of companies is a recurrent topic of conversation for managers. Companies are forced to evolve at least as fast as their competitors. They have to review their organization, their processes, and their way of working. This also concerns auditors in terms of their audit strategy and working methods. Digitalization is the tip of the iceberg that represents the increasing reliance on information technology of the company's information system. Companies have seen new competitors succeed with a digital approach, competitors that have opened new markets or new ways of interacting with their customers, and all business processes can be digitalized. In this new paradigm, auditors have to renew themselves too. Long gone are the days of auditors specializing in one technique, like financial auditors or IT auditors. This makes it a phenomenal opportunity for auditing to renew itself, embracing the vision of the company's information system: long live the information system auditors! This book proposes you to go step by step from a common understanding of our history of auditing to gradually defining and justifying the impacts of digitalization on the audit strategy and the preparation of audits.



85,10 €

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Lieferfrist: bis zu 10 Tage

Artikelnummer: 9781032136165

Medium: Buch

ISBN: 978-1-032-13616-5

Verlag: CRC Press

Erscheinungstermin: 07.07.2022

Sprache(n): Englisch

Auflage: 1. Auflage 2022

Serie: Security, Audit and Leadership Series

Produktform: Gebunden

Gewicht: 578 g

Seiten: 274

Format (B x H): 161 x 240 mm

