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Rishi Mulyanto, Didid Poernomo Effendi

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Abstract

This descriptive-explanatory study elaborates the profile and characteristics of one particular and critical stage of conducting an internal audit assignment; the data exception test using Computerized Assisted Audit Techniques and Tools. Although the use of CAAT might have been found long time ago, internal auditing today is quite different with the foregone as business today is awash in data and data crunchers; internal auditors should really immerse themselves into the circumstances. Unlike the use of CAAT in the past that mostly used to compute numbers and financial matters, CAAT at present has evolved to be something that is more critical than before, as it is a steering-wheel that drives the entire process of audit assignment.

Starting from brief description about the common objectives of CAAT, this paper will address more extensive use in CAAT at present that has led the change of how internal auditors carry out their duties. This paper goes forward with explanation concerning the background of CAAT development, the advantages of using it, necessary requirements and environment for the successful implementation, and the exemplary case study. The paper will be concluded with some points discussing the lessons learned from the prevalent use of CAAT and the next steps necessary to be taken after the CAAT has been established. It should always be realized that CAAT is the all things; several further steps after CAAT still has to be taken afterward in order to successfully accomplish the assignment.

Keyword : data, exception, test, audit, assignment, ,

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