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ASSESSMENT OF THE IMPACT OF COMPUTERIZED ACCOUNTING INFORMATION SYSTEMS ON AUDIT RISK: THE CASE OF AUTHORIZED ACCOUNTANTS ENGAGED IN NEKEMTE TOWN

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ABSTRACT

The study has been carried out in Nekemte Town, Oromia, Ethiopia. The need for CAIS is becoming more necessary day after day, but it conveys the potential risk. Audit review for computerized accounting information system will be critical tools for auditors. The system initiates new dimensions for financial transaction. These dimensions need an infrastructure for auditing practices. The review of related literature revealed the existence of various knowledge gaps in site of the impact of implementing computerized accounting information system on audit risk. The degree of adopting computerized accounting information system differs between organizations in all countries. The Influence of Computerized Accounting Information system on audit functions and the potential risk that are associated with auditing in such environment have been approved by the literature relating to Ethiopia, Addis Ababa city, Negeria, Saud Arabia. However, the impact of IT-based accounting system on audit risk has not been assessed in Wollega, particularly, in Nekemte town. So, this research fills the existing gap by assessing empirically the pressure of the utilization of Computerized Accounting Information System on audit risk in the study place. The overall objective of the study was to assess the impact of Computerized Accounting Information Systems on audit risk the case of authorized accountants engaged in Nekemte town. It seeks to identify whether audit risk considerably changed as results of implementing this system by the authorized accountant's clients in this area. The study used both quantitative and qualitative (mixed) approach. Self-administered questionnaire has been carried out to meet the desired objective and to address the study problem. The major findings of this study were that several variables tainted audit risk related to implementing the system. These are: lack of segregation of duties; lack of awareness of the issue, problems and risk associated to the system; disappearance of audit trail; unsuitable audit approach; lack of IT training for both client staffs and auditors in such environment; weakness of client internal control system and audit firm financial cost concern.

KEYWORDS

computerized, accounting, information, systems, audit, risk.

I. INTRODUCTION

Information Technology (IT) has caused the accounting environment to change at a fast rate during the last for decades. Certainly, technology is so persistent in the accounting business that it would be difficult for many companies to meet their accounting and financial reporting objectives without using technology. As a result, IT audit and control concepts play a very important role in the current business environment. Accordingly, the need for accounting professionals to understand IT auditing concepts has evolved to a point that warrants required coverage of IT audit concepts in the accounting environment. The explosive growth of IT capabilities and the desire of businesses of all sizes to obtain a competitive advantage have led to a dramatic increase in the use of IT systems to originate process, store and communicate information. Today, employees at all levels use IT systems in their daily activities. Electronic records have replaced traditional paper documents. In fact, there are few companies that don't rely on IT to at least some extent to achieve their financial reporting, operating and compliance objectives. As a result, it is rare to find an entity whose IT use does not also affect its independent audit (Coe, 2006). Introduction Technology (IT) has had a radical impact on business processes in both developed and developing countries. It facilitates the streamlining of the administrative process and enables the decentralization of the scope and scale of the business. An Accounting Information System (AIS) is the system of records a business keeps maintaining its accounting system. This includes the purchase, sales, and other financial processes of the business. The purpose of AIS is to accumulate data and provide decision makers (investors, creditors, and managers) with information to make decisions. While this was previously a paper-based process, most modern businesses now use computerized accounting software such as Sage, Peachtree, Pegasus, Oracle Financial, Iris etc. These are referred to as Computerized Accounting Information System (CAIS). It should be noted that Computerized Accounting Information Systems (CAIS) and IT-based Accounting Systems mean one and the same thing. Both of these will be used interchangeably in this paper (Ariwa and Eseiokumoh, 2008). The increased use of IT-based accounting systems by audit clients has given rise to the question of the capability and competence of audit firms in this new environment. This question focuses on the issues of the competence of the auditors and also the sufficiency of their audit techniques and methods that are used to deal with the features of this new environment. The importance of these issues increases in this environment since many traditional audit aids, such as the notion of the separation of duties, cannot always exist (Coserat, 2000).

According to Coe (2006) the foundations of auditing are competence, independence, and due professional care. All three affect the quality and the value of an audit. In today's environment, where audit evidence is increasingly digital in nature, the exercise of competence and due professional care has taken on a new and different character. Competence relates to an auditor's technical ability to discover a material misstatement in the financial statements and is a function of education, training, and experience. It enables an auditor to collect evidence to support the audit opinion and weigh it in order to determine if the evidence is sufficient and reliable. Dramatic changes in information technology have changed the very nature of the evidence of transactions and have created a challenge for the audit profession to maintain its competence. The changes in the use of information technology by business have had a profound effect on accounting and auditing because these records are almost universally recorded, processed, and reported digitally. Information technology Audit is the process of collecting and evaluating evidence to determine whether a computer system has been designed to maintain data integrity, safeguard assets, allows organizational goals to be achieved effectively, and uses resources efficiently (Abu-Musa, 2001). Therefore, the purpose of this study was to assess the impact of computerized accounting information systems on audit risk: the case of Authorized Accountants Engaged in Nekemte Town.

II. STATEMENT OF THE PROBLEM

Accounting activities that were previously performed manually can now be performed with the use of computers, but with the increase in the usage of IT-based accounting systems in developed and developing countries there are several risk posed by the systems such as accidental and intentional entry of bad data; organized fraud; lack of awareness of the issues, problems and risks associated with CAIS; the application of an unsuitable audit approach (i.e. auditing around the computer); the incompetence of client staffs' in dealing with issues relating to CAIS etc (Al-Fehaid, 2003).

Abu-Musa(2005) states in designing audit procedures that, the auditor should consider the potential of the risk; the materiality of misstatement; the characteristics of the class of transactions, account balance or disclosure involved; the nature of the specific controls used by the organization including the organization's use of IT; and whether the auditor expects to obtain audit evidence to determine if the organization's controls are effective in preventing, or detecting and correcting, material misstatements. Furthermore Abu-Musa(2005) identify that Information technology introduces specific risks to an organization's internal control, including: programs that are inaccurately processing data, processing inaccurate data, or both; unauthorized access to data that may result in destruction of data or improper changes to data, including the recording of unauthorized or nonexistent transactions or inaccurate recording of transactions; unauthorized changes to

data in master files; failure to make necessary changes to systems or programs; inappropriate manual intervention; and potential loss of data or inability to access data as required (IFAC, 2002). However, the impact of utilizing IT-accounting systems on accounting and audit services and major risks that are associated with auditing in such an environment have been recognized by the literatures relating to private audit firms in Addis Ababa. However, the impact of these risks on the level of audit risk in an IT-based accounting environment has not been assessed in Wollega, particularly, Nekemete Town. Accordingly, this study was raised to fill this gap by identifying the impact of implementing IT-based accounting systems on audit risk in Nekemete town by emphasized on authorized accountants.

III. GENERAL OBJECTIVE

The main objective of this research was to evaluate the impact of utilizing computerized accounting information system on audit risk in Nekemete town. Specifically, the study intended to:

1. Assess the extent to which the accounting information system in business enterprise is computerized in Nekemete town.
2. Study potential problems linked with auditing company that use computerized accounting information system in Nekemete town.
3. Assess the impact of IT-based accounting information system on the level of audit risk.
4. Evaluate whether the audit risk has increase or decrease due to implementing the computerized accounting information system by client in Nekemete town.

IV. SIGNIFICANCE OF STUDY

The value of this paper was intended to see the factual practice of authorized accountants in this new environments and how they respond to both its requirements and its difficulty in order to eradicate, or reduce, the audit risk and get better quality of audit services in Wollega, particularly, Nekemete Town. There is the need to assess audit risk following the implementing computerized accounting information systems by businesses in study area. Besides, this study will be tapered the existing hole regarding the problem linked in implementing computerized accounting information system in Nekemete Town.

V. RESEARCH METHODOLOGY

Research Design

The researches designs are both descriptive and explanatory nature. Descriptive research is used to generate information on the phenomena of interest that already exists (Fink, 1995), whereas explanatory research is concerned with the explanation of a condition or problem, usually in terms of cause-and-effect relationships (Churchill, 1995). The researcher expected that, the mixture of these two approaches were useful for bringing together the quantitative and qualitative (mixed) approaches. It is advisable as it gives more complex picture by drawing on the individual strength and weakness of each methods; as well as enabling discovery and verification; understanding and prediction; validity and reliability within the research design (Jarratt, 1996).

Types of Data

The study used both primary and secondary data. Primary data included information obtained through self-administered questionnaires from six (6) practicing authorized accountant firms in Nekemete Town. Whereas secondary data includes journals articles, and audit reports.

Data Collection Instrument

This paper utilized the questionnaire as the main data collection instrument. The data has been collected through self-administered questionnaire. Some of these questionnaires are adopted from Al-Fehaid (2003), (Ariwa, and Esemokumoh, 2008) and Abu-Musa (2008). A questionnaire is a method for drawing out, recording, collecting information and is useful when the researcher wishes to gather large amount of factual and simplistic data that can be quantified and made into statistical evidence (Creswell, 2003).

Within this approach, a combination of both close, and open ended and Likert scales questionnaire which self administer is found to be suitable methods of data collection for this research. In open-ended question participants are free to answer the question in any manner they choose. By contrast, a closed-ended question provides the participant with several answers from which to choose.

Likert scales used to look in to certain response patterns to see whether there is a problematic response set that emerges, as indicated by restricted variability in responses (Marczyk et al, 2005). For this study the researcher classified the interval scale in to four (4) such as very often, often, rarely, very rarely, and not at all. The use of self administered questionnaires has many advantages like time saving; cost wise; and it does not require as much skill to administer questionnaires as to conduct the interviews (Sekaran, 2000).

Sampling Techniques and Selection

The target populations are authorized accountants in Nekemete town which are six (6) in number. Census survey was used in choosing 100% participants from the population of interest. Accordingly, this study used census survey because the number of authorized accountants in Nekemete town is few.

Data Analysis and Presentation

Appropriate tools such as Excel and, descriptive statistics such as frequency, percentage, tables and graphs has been used to analysis the data concerning the nature and type of data collected. Statistical analysis and interpretation has been applied to address the research problem.

Research Variables

Based on, empirical review in related literature and previous researches the researcher identified thirteen (10) independent variables those have major impact on audit risk due to implementing computerized accounting information system and one dependant variable –audit risk that includes inherent risk, control risk and detection risk. Those independent variables included: - lack awareness of the problems associated with CAIS; security breaches and virus; information technology (IT) related fraud; weaknesses in internal control systems in relation to CAIS; unsuitable audit approach; the incompetence of client staffs' and auditors in dealing with issues; accidental entry of bad data by employees; the disappearance of the audit trail; lack of client staff and auditors training in it environment; audit financial cost concern.

VI. DATA ANALYSIS AND RESEARCH FINDING

TABLE 1: MAJOR IMPACTS OF COMPUTERIZED ACCOUNTING INFORMATION SYSTEMS ON AUDIT RISK

Independent Variables	Alternatives					
	Very often	Often	Rarely	Very rarely	Not at all	Total
Lack of awareness of issue, and problems associated with the system	15 50%	10 33.33%	3 10%	2 6.67%	0 0%	30 100%
Unsuitable audit approach	7 23.33%	17 56.67%	1 3.33%	3 10%	2 6.67%	30 100%
Incompetence of client staffs and Auditors	22 73.33%	5 16.67%	3 10%	- 0%	- 0%	30 100%
Accidental entry of bad data by employees	3 10%	23 76.67%	1 3.33%	- 0%	3 10%	30 100%
Lack of clients staffs and auditors training in IT -based accounting system	24 80%	2 6.67%	4 13.3%	- 0%	- 0%	30 100%
The audit firms financial cost concern	11 36.67%	9 30%	4 13.3%	6 20%	- 0%	30 100%
Weakness of the clients internal control system	7 23.33%	21 70%	1 3.33%	1 3.33%	- 0%	30 100%
Disappearance of audit trial	3 10%	23 76.67%	- 0%	4 13.3%	- 0%	30 100%
Lack of segregations of duties	15 50%	10 33.3%	3 10%	2 6.66%	- 0%	30 100%

Lack of awareness of issue, and problems associated with the system

To explore the participant’s comments regarding the occurrence of lack of awareness of issue and problems associated with the systems, the respondents were asked to reveal the frequency and its influence on the level of audit risk in audit under the computerized accounting information systems environments. Accordingly, half (50%) of the respondents revealed that lack of awareness of issue and problems associated with the systems occurred very often, 33.3% of the respondents indicated that lack of awareness of issue and problems associated with the systems happen often, merely 10% of the participants showed that lack of awareness of issue and problems associated with the systems happen rarely, only 6.67% of the participants indicated that lack of awareness of issue and problems associated with the systems happened very rarely. Finally, no participants disagreed with the existence of the issue in Nekemte town. From this one can understand that, audit risks are significantly increases due to lack of awareness of issue and problems associated with the systems in Nekemte town.

Unsuitable audit approach

To discover the participant’s observations concerning the incident of Unsuitable audit approach, the respondents were requested to divulge the frequency and it’s persuade on the level of audit risk in audit under the computerized accounting information systems environments. Thus, 23.33% of the respondents exposed that the use of Unsuitable audit approach associated with the systems occurred very often, 56.67% of the respondents point out that audit risks is occurred often due to the use of Unsuitable audit approach associated with the systems, just 3.33% of the participants told that audit risks is occurred rarely due to the use of Unsuitable audit approach associated with the systems, while 10% of the participants indicated that audit risks is occurred very rarely due to the use of Unsuitable audit approach associated with the systems. Finally, 6.67% participants disagreed with the existence of the occurrence of audit risks due miss utilization of audit approach in Nekemte town. From this one can recognize that audit risks are significantly increases due to utilization of Unsuitable audit approach associated with the systems in Nekemte town.

Incompetence of client staff and Auditors

The participants were requested this question to identify the occurrence and impacts of Incompetence of client staff and Auditors on the level of audit risk in their clients adopted IT-base accounting system. Therefore, about 73.33%of the respondents revealed that audit risk occurred very often due to Incompetence of client staff and Auditors in IT-based accounting system environment, while purely (16.67%) of the respondents disclosed that audit risk happened often due to Incompetence of client staff and Auditors in a such environment. In one hand, (0%) of the respondents disclosed that audit risk is happened very rarely due to Incompetence of client staff and Auditors in such environment. No participants indicated that audit risk never occurred because of Incompetence of client staff and Auditors. The respondents’ opinion revealed that Incompetence of client staff and Auditors in audit under computerized accounting information system is a significant source of audit risk in Nekemte town.

Accidental entry of bad data by employees

To assess the impacts and the frequency of accidental entry of bad data by employees of the clients, on audit risk the respondents were asked this question. The table above indicated that just 10 percent of the respondents observed that the audit risk is occurred very often due to this factor, where as 76.67 percent of the respondents shown that it happened repeatedly due to accidental entry of bad data by employees of the clients and only 10% of the participants revealed that audit risk didn’t occurred as result of accidental entry of bad data by employees in dealing with computerized accounting information systems environment. The result point out that, accidental entry of bad data by employees of the client’s in IT-based accounting information system is the major sources of audit risk in Nekemte town.

Lack of client’s staffs and auditors training in IT -based accounting system

The participants were asked to reveal their opinion concerning the occurrence and influence of lack of client’s staffs and auditors training in IT on audit risk in audit under IT-based accounting system. About 80% of the respondents indicated that, audit risk happened very often due to lack of client’s staffs and auditors training related to IT, whereas 6.67% of the respondents revealed that audit risk occurred often in their clients due to absence of client’s staffs training and auditors in IT-based accounting system and few (13.3%) of the respondents shown that audit risk did not occurred rarely in their clients due to lack of IT training for client’s staffs and auditors. Insight of the respondent’s opinion, lack of client’s staffs and auditors training in IT-based accounting systems is the major sources of audit risks in such environment.

The audit firms financial cost concern

To know the participants view regarding the impacts and frequency of audit firm financial cost concern on the level of audit risks in an IT-based accounting system the researcher was asked this question. The results explain that 36.67 percent of the respondents point out that the audit risk take place very often because of the audit firm financial cost concern, while 30 percent of the respondents observed that the audit risk arise often as result of audit firms financial cost concern, whereas merely 13.3% of the participants point out that the audit risk occurred rarely. 20% participants showed that audit risk occurred very rarely and 0% of participants revealed that did not occur due to audit firms financial cost concern in their firms during audit under the IT-based accounting system environment in Nekemte town. As the respondents explain the audit firms financial cost concern is one of the factor that affect audit risks in computer-based accounting system environment in Nekemte town.

Weakness of the clients internal control system

The respondents were requested this question to inform the regularity of audit risk due to weakness of client’s internal control in IT- accounting system and its impacts on the audit risks in such environment. It is observed that merely seven of the respondents indicated that, audit risk occurred very often, while twenty-one of the respondents believed that audit risk happened often as a result of weakness of client’s internal control in IT-based accounting system environment.

Furthermore, two of the respondents believed that, weakness of client's internal control occurred rarely and very rarely due fault related to clients internal control system. No participants discharged the occurrence of e audit risk because weakness of client's internal controls system in such environment. As the participants indicated weakness of client's internal control in IT-based accounting system is the major sources of audit risks in their client's.

Disappearance of audit trial

The participants were requested this question to identify the incidence and collision of disappearance of audit trial on the extent of audit risk in their clients adopted IT-base accounting system. Accordingly, about (10%) of the respondents revealed that audit risk occurred very often due to disappearance of audit trial in audit under IT-based accounting system environment, while majority (76.67%) of the respondents disclosed that audit risk happened often due to disappearance of audit risk in a such environment. In one hand, (0%) of the respondents indicated that audit risk occurred rarely because of absence of audit trial. Despite, 13.3% of the respondents indicated that audit risk occurred very rarely due to lost the respondents' opinion revealed that disappearance of audit trial in audit under computerized accounting information system is a significant source of audit risk in Addis Ababa.

Lack of segregations of duties

The participants were requested to reveal the occurrence and the influence of lack of segregations of duties on the level of audit risk in computerized accounting information systems environment in Nekemte. The results revealed that half (50%) of the respondents believed that audit risk take place very often because of lack of segregation of duties, merely (33.3%) of the respondents observed that audit risk occurred often due to lack of segregations of duties, while few (10%) of the participants believed that lack of segregations of duties happened rarely causes audit risk in IT-based accounting system environment in Nekemte. It's observed that majority of the respondents indicated that lack of segregations of duties in IT-based accounting system is the potential sources of audit risk in Nekemte.

VII. CONCLUSION

One the basic results of this study were that large number client's in Nekemte town was implemented computerized accounting information systems. The results of this study witness/boost the researcher ideas concerning the rational to assess the influence of computerized accounting information systems on audit risks (Inherent, control and detection) in Nekemte town.

The study revealed audit risks in business organization adopted computerized accounting information systems are facing similar problems investigated by previous studies (Ariwa and Esemokumho,2008; Keno,2011;Al-Fehaid,2003; and Abumusa,2006) such as lack of awareness concerning the issue and problems associated with the systems; use of unsuitable audit approach; incompetency of client's staffs and auditors; accidental entry of bad data by employees ;lack of staffs and auditors training in IT- based accounting systems; audit firms financial cost concerns; weakens of client's internal control systems; disappearance of audit trials; and lack of segregation of duties are the major problems influence audit risks in Nekemte town. However, the magnitude and materiality of each factor are different in this study as well as previous studies under review of related literature part.

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