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INFORMATION TECHNOLOGY AUDIT BY INTERNAL AUDITORS

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ABSTRACT

In this paper, the objective pursued, the first objective is to provide the estimated time that the internal auditors on audit organization's IT (Information Technology) spend. the second objective of this paper is to identify the key variables associated IT audits by internal auditors. because this study is to investigate the use of sophisticated information technologies in order to maintain a competitive advantage and to realize the economic benefits is essential.

KEYWORDS: It Audit, Internal Audit, Information Systems, Certified Chartered Accountant