Entreprise Review Volume 15, Number 01 (2026), PP. 203-216 PISSN: 2335-1438 * EISSN: 2600-6685

The Reality of Auditing in Light of Modern Information Technology Developments: A Case Study of the Auditor's Office

Nadir OULADSALEM*

Laboratory of Applied Economics for Resource Governance and Regional Development, University of Tipaza (Algeria), (ouladsalem.nadir@univ-tipaza.dz)

Received: 14/04/2026 ; **Accepted:** 26/06/2026 ; **Published:** 08/09/2026

Abstract:

This study aims to identify the reality of auditing in light of modern information technology developments by reviewing the theoretical concepts and principles of both the auditing profession and information technology. To achieve the desired results, a field study was conducted at an Auditor's Office, employing personal interviews with the head of the office as a primary tool.

The study concluded that the use of information technology has improved the procedures and methods of the audit process, enhancing the speed and accuracy of execution while reducing the associated effort and costs. Furthermore, it requires the auditor to possess the necessary scientific competence and practical training in the field of information technology. Based on these findings, the study recommended strengthening the importance of using information technology in the external audit process and emphasized the need for regulatory bodies of the auditing profession in Algeria to update laws and regulations.

Keywords: External audit; Information technology; Auditor.
Jel Classification Codes : M42 ; O33

ملخص:

تهدف هذه الدراسة للتعرف على واقع استخدام المراجعة في ظل تطورات الحديثة لتكنولوجيا المعلومات، من خلال استعراض المفاهيم والمبادئ النظرية لكل من مهنة المراجعة وتكنولوجيا المعلومات، ومن أجل البلوغ إلى النتائج المرجوة تم الاستعانة بالدراسة الميدانية لمكتب محافظ الحسابات وذلك باستخدام أداة المقابلة الشخصية مع الأستاذ رئيس المكتب.

فقد توصلت الدراسة إلى أن استخدام تكنولوجيا المعلومات أدى إلى تحسين إجراءات وأساليب عملية المراجعة، وأثرت على سرعة ودقة تنفيذ العملية مع تقليل للجهد والتكلفة المرتبطة بها، بالإضافة إلى أنه يستوجب لمراجع الحسابات التمتع بالكفاءة العلمية والتدريب العملي للازم في مجال تكنولوجيا المعلومات، وفي ظل هذه النتائج أوصت الدراسة إلى تعزيز أهمية استعمال تكنولوجيا المعلومات في عملية المراجعة الخارجية، ضرورة قيام الهيئات المنظمة لمهنة المراجعة في الجزائر بتحديث القوانين والأنظمة.

الكلمات المفتاحية : مراجعة الخارجية، تكنولوجيا المعلومات، محافظ الحسابات.
تصنيف جال: M42 ؛ O33

* Corresponding author.

I- Introduction :

Technological progress has become a defining characteristic of the modern era. Constant innovations and emerging challenges in the field of information technology (IT) require nations worldwide to keep pace with these developments and leverage the vast potential they offer.

Currently, many companies rely on information technology for electronic data processing to conduct their operations with greater efficiency and effectiveness. This shift aims to manage large volumes of data in an organized, rapid, and accurate manner. Furthermore, the modern competitive landscape between institutions is now largely defined by the quality and integration of the information technology they employ.

Consequently, information technology has imposed a new reality on the auditing profession. As the activities and transactions of economic units become increasingly tech-dependent, the profession has shifted from traditional practices to modern methods. These new approaches facilitate seamless information exchange with stakeholders through network technology and automate labor-intensive tasks that previously required significant human effort. Ultimately, the integration of advanced analytical tools allows auditors to execute their missions with much higher levels of precision and efficiency.

I.1. Research Problem

In view of the technological shifts discussed, the central research problem of this study is defined by the following question: What is the current reality of utilizing modern information technology in the performance of the external auditing profession?

To address the primary research question, the following sub-questions have been formulated:

- Has information technology induced a shift in the procedures and methodologies of the external auditing profession?
- Does the integration of information technology present inherent risks to the external auditing profession?
- What is the specific impact of information technology adoption on the professional performance of auditors?

To address the aforementioned problem and achieve the study's goals, a set of hypotheses has been established as a framework for the study:

- Information technology has facilitated a fundamental transformation in auditing procedures and methodologies.
- The implementation of information technology within the auditing profession involves various risks that may influence the outcomes of the audit process.
- There is a significant interest among auditors in adopting information technology developments throughout the audit lifecycle.

I. 2. Research Objectives:

Beyond addressing the primary research problem, this study aims to achieve the following specific objectives:

- To provide an overview of the theoretical literature concerning external auditing and information technology.
- To highlight the interconnected relationship between information technology and the auditing profession.
- To identify the extent to which information technology is currently utilized within the auditing profession.
- To gauge the level of acceptance and the inclination of audit practitioners toward integrating information technology into their professional duties.

I. 3. Previous Studies:

To establish a comprehensive understanding of the research topic, we review key previous studies published in both Arabic and foreign languages that directly correlate with the study's variables:

- Study of "Habachi Asma" (2016) titled: "The Impact of Information Technology on the External Audit Process" (*Master's Thesis in Management Sciences, Accounting Audit*

specialization, Faculty of Economic, Commercial and Management Sciences, Biskra University). Recognizing the influence of information technology on corporate administrative and accounting systems, and the resulting fundamental shifts in external audit methodologies and systems, this study sought to clarify the distinctions between auditing in a technology-driven environment versus a traditional one. It also examined the technological impact on internal control systems. Employing a descriptive-analytical approach, the study concluded that computer utilization strengthens control effectiveness, facilitates rapid error detection, enhances the objectivity and accuracy of information, and reduces the time and costs associated with the audit process.

- Study by "Boudhane Nour El Houda & Ghezzal Imane" (2019) titled: "The Role of Information Technology in Developing the Accounting Profession" (*Master's Thesis in Financial and Accounting Sciences, Advanced Accounting and Taxation specialization, Faculty of Economic, Commercial and Management Sciences, Kasdi Merbah University, Ouargla, 2019*). The significance of this study lies in its focus on keeping pace with technological advancements and their subsequent impact on the accounting profession, particularly within the Algerian context. The research aims to demonstrate how information technology (IT) contributes to the evolution of accounting methods. Utilizing a descriptive approach and a case study to showcase a specific accounting program—complemented by expert opinions—the study concluded that there is a growing necessity for IT integration. These programs significantly enhance professional performance efficiency and contribute positively to the successful completion of accounting tasks.
- Study by "Faisal Dibian Awad Al-Mutairi" (2013) titled: "The Importance of Information Technology in Controlling Audit Quality and Obstacles to its Use from the Perspective of Auditors in the State of Kuwait" (*Master's Thesis in Accounting, College of Business, Middle East University, Jordan, 2013*). This research derives its importance from the critical role external auditors play, especially amidst global financial crises. It focuses on enhancing audit quality through information technology, specifically within the State of Kuwait. The study aims to identify the significance of technology, the obstacles hindering its adoption in auditing, and its overall impact on quality evaluation. The researcher employed a descriptive-analytical method, surveying a population of 43 audit offices. The results highlighted the necessity of empowering auditors to extract data samples using international standards and the importance of governing electronic systems. Furthermore, it emphasized the vital role of technical and cognitive skills, advocating for the qualification of auditors through specialized courses and workshops to stay abreast of technological shifts.

I. 4. Importance of the Study: The significance of this study is rooted in the following:

- Identifying the competitive advantages that information technology brings to the auditing profession, specifically in streamlining planning, enhancing supervision, and elevating audit quality by optimizing both time and costs.
- Highlighting how IT integration facilitates rationalized decision-making, ensures institutional competitiveness and continuity, and bolsters the overall performance of the auditor.
- Underscoring the role of technology in driving professional efficiency, thereby confirming the necessity of adopting these tools as an integral component of the external audit process.

I. 5. Theoretical Concepts of the Study Variables:

I.5.1. Concept of the Auditing Profession: Auditing is defined as "a process of conducting a neutral, critical examination of an institution's documents, books, and records to verify the validity of transactions and express an opinion on the fairness of financial reports, relying fundamentally on the robustness of the internal control system." (Ahmad Helmy, 2000)

I.5.2. Importance of the Auditing Profession: The auditing profession serves as a vital mechanism for various stakeholders, both internal and external, who have a vested interest in the fairness of an institution's financial position. These parties include: (Ghassan Falah, 2006)

- Institutional Management: Auditing is essential for management as it provides a reliable basis for planning, current and future decision-making, and internal oversight. A thorough audit acts as an incentive for management to maintain high standards and helps direct investment toward the entity.
- Commercial and Industrial Financial Institutions: Auditing is particularly crucial when a client seeks a loan or project financing. These institutions rely on audited financial statements to

decide whether to grant credit, ensuring that funds are allocated to viable paths that guarantee future repayment.

- Governmental Agencies: These bodies rely on audited financial statements for various regulatory purposes, including planning, taxation, and the allocation of grants or subsidies. Additionally, unions and syndicates refer to these statements during disputes between the institution and third parties.

I.5.3. Objectives of the Auditing Profession: Throughout its historical development, the objectives of auditing have evolved significantly. These objectives can be categorized into two primary groups: (Khaled Amin, 2000)

➢ **Traditional Objectives:**

- Providing a neutral technical opinion regarding the conformity of financial statements with the records and books.
- Verifying the accuracy and validity of accounting data within the records to determine the extent of their reliability.
- Mitigating the risk of errors and fraud through unannounced audits and the reinforcement of internal control systems.
- Detecting existing discrepancies, errors, or fraudulent activities within the records.

➢ **Modern Objectives:**

- Evaluating institutional performance outcomes against pre-defined goals.
- Contributing to the maximum possible welfare for members of society.
- Monitoring established plans and following up on their execution.
- Maximizing productive efficiency by eliminating waste across all institutional activities.

I.5.4. Classifications of the Auditing Profession: The auditing profession can be categorized into various types depending on the perspective of the analysis. These classifications are primarily descriptive and do not alter the fundamental concept or essence of the auditing process itself. Generally, auditing is categorized by scope as follows:

- **Internal Audit:** An independent function situated within the organizational structure but separate from other departments. It is conducted by an internal professional who reports to the highest authority (e.g., the General Manager). The internal auditor examines all company branches to identify errors or irregularities by reporting on suspicious operations.
- **External Audit:** A critical and systematic examination of financial information and operations to verify their validity and credibility. This process involves evaluating the effectiveness of internal control systems and internal audits to express a neutral, professional opinion on the final results of the completed operations.

I.5.5. Concept of Information Technology: Information Technology (IT) can be defined as the collective body of discoveries, developments, and methodologies designed to manage data and information. It encompasses the analysis, organization, storage, and retrieval of information in a timely, efficient, and accessible manner. IT serves as a strategic tool utilized by organizations—and specifically managers—to navigate and adapt to environmental shifts, ultimately leveraging technology to enhance performance and deliver superior products and services. (Galli & Ala-Eddin, 2007)

I.5.6. Importance of Information Technology: The significance of IT lies in its role as a cornerstone of modern institutional operations. By providing unique advantages and facilities, it modernizes institutional structures, elevates performance standards, and improves overall working conditions. Its importance is further demonstrated through: (Attia, 2012)

- Creating new professional and business opportunities.
- Enabling institutions to obtain the precise information required for distinctive performance.
- Serving as the structural foundation for modern administrative organizations.
- Transforming operational methodologies and reshaping products and services.
- Ensuring the integrity and accuracy of records and financial statement preparation.
- Expanding administrative communication channels across various departments.
- Enhancing managerial decision-making by providing high-quality information in real-time.

I. 5.7. Objectives of Information Technology: Information technology is characterized by a set of transformative objectives that distinguish it from traditional technologies: (Youcef Kafi, 2013)

- **Tangible Objectives:** These include cost savings in data processing achieved by reducing

labor requirements and optimizing the use of materials during processing operations.

- **Intangible Objectives:** These focus on providing high-quality services to customers to maximize satisfaction and establish a competitive market position.

I. 5.8. Functions of Information Technology: IT ensures that the necessary information is provided to the beneficiary with high accuracy and at the appropriate time. Its primary functions include:

- **Data Acquisition:** This involves the process of capturing and storing data to be handled and utilized at a later stage.
- **Processing:** This refers to the transformation of data and information formats and their subsequent analysis through their integration with computer systems.
- **Generation of Information:** Information technology is consistently used to create information through processing. This means processing raw data and organizing information into useful formats—whether as numbers, texts, images, or sounds. Sometimes, information is re-generated in its original form, while at other times, it is generated in an entirely new format.
- **Storage of Data and Information:** By storing data and information, computers and other IT devices preserve them for future use. The stored data and information are placed in storage media, such as magnetic disks or compact discs (CDs). The computer converts the data and information into a format that occupies less space than the original source; for example, audio information is not stored as the sounds you recognize, but rather in a coded format that takes up less space and can be processed by the computer.
- **Retrieval:** This refers to locating and reproducing data and information for future processing or for transfer to another user. For this reason, the computer user must maintain the addresses (locations) of the media on which the information was stored to ensure it is ready for retrieval and processing.
- **Transmission:** This involves sending information from one location to another. For instance, a telephone or a computer connected to a network transfers conversations and data from one site to another. This is achieved by utilizing various media such as satellites and optical fibers.

II– Methods and Materials:

1. Research Methodology: This study employs a multi-faceted methodological approach. The inductive method was used to trace the historical emergence and evolution of the auditing profession. In the practical phase, the descriptive-analytical method was applied to analyze the current state of technology integration within the field.

2. Field Study: The Auditor's Office: The auditing profession has seen remarkable development due to its vital role in rationalizing economic decisions. This section presents a field study of a professional auditor's office, focusing on its organizational structure, the services provided, and the specific operational procedures followed.

- Case Study Overview:

The office under study is that of Mr. Moujahid Mohamed, a certified auditor, accountant, and judicial expert. Established in 2017, the office is located in Khemis Miliana, Ain Defla Province. Mr. Moujahid brings a wealth of experience to the practice, having served as a university professor and a corporate accountant prior to receiving his official accreditation as a certified auditor (No. 1930, dated March 21, 2017).

3. Presentation of the Interview elements: During our field visit, we conducted a unstructured interview with the auditor, Mr. Moujahid Mohamed, at his office. The discussion focused on the intersection of modern technology and the auditing profession. The following is a summary of the inquiries and responses provided:

➢ **Section 1: Information Technology Resources**

Q1: Is your office equipped with advanced technological hardware?
A1: Yes, the office is fully equipped with modern technological devices.
Q2: Does the office employ personnel with high-level expertise in informatics?
A2: Yes, our staff is highly proficient in informatics. In addition to their primary degrees, they hold specialized certifications in computer science.
Q3: Are institutional data and files stored on physical digital media like CDs or flash drives?

A3: Yes, we utilize compact discs and flash drives for data storage and backup.
Q4: Does the office utilize proprietary (custom-built) software?
A4: No, we do not use proprietary software. Instead, we rely on "PC Compta," a standardized accounting program widely used by financial institutions and companies.
Q5: Are there established access controls, such as passwords and user-specific permissions, for the software?
A5: Yes, we implement strict access protocols. Each user has a unique password and is restricted to specific programs authorized by management.
Q6: Do you utilize the internet and email for client communication and data acquisition?
A6: Yes, we rely heavily on the internet and email to communicate with clients and retrieve information efficiently, which significantly reduces operational time.
Q7: Does your software facilitate the detection of errors?
A7: Yes, modern software automates data verification and generates precise reports. This continuous, consistent auditing process identifies discrepancies much faster than traditional manual methods, which are inherently more prone to error.
Q8: Is information retrieved easily and in a timely manner?
A8: Within our systems, information retrieval is seamless and prompt. However, external delays sometimes occur when waiting for data to be provided by the client.
Q9: Does the office have its own professional website?
A9: No, the office does not currently have its own website.
Q10: Do you regularly update your hardware and software to stay current with IT developments?
A10: Yes, continuous updates are mandatory to ensure robust cybersecurity against evolving threats. Updating our systems allows us to patch security vulnerabilities while simultaneously improving efficiency and productivity, resulting in higher quality work with less manual effort.

- **Section 2: The Impact of IT on the Auditing Profession**

Q1: Does IT integration lead to more accurate and rapid auditing of financial statement elements?
A1: Yes, the use of information technology leads to auditing financial statement elements accurately and in a short time, for the following reasons: Rapid data analysis using specialized data analysis tools; Reducing reliance on manual processing, which limits the possibilities of error and assists in extracting accurate results; The auditor can utilize automatic matching (reconciliation) tools between balances and records (such as comparing bank balances with the bank statement), which saves significant time and effort; Early detection of manipulation, discrepancies, or inconsistencies.
Q2: How does technology influence team communication and supervision during an audit mission?
A2: Yes, the use of information technology contributes significantly to improving communication and supervision of the audit team during the performance of the mission, and this can be clarified through the following points:

- Ease of Communication: Tools such as email and chat applications provide effective channels for instant communication between team members, regardless of their geographical locations;
- Exchange of Information and Files: Work documents, audit papers, and analyses can be shared easily and quickly, ensuring that all members are working on the same updated data;
- Real-time Supervision and Follow-up.

Q3: Does the use of information technology enable the auditor to study and evaluate the institution's internal control system more effectively and accurately?
A3: Yes, the use of information technology enables the auditor to study and evaluate the institution's internal control system more effectively and accurately. It assists in comprehensive data analysis, allowing the auditor to examine massive volumes of transactions to discover patterns or discrepancies, instead of relying solely on traditional samples. By detecting technical weaknesses and understanding them, the use of information technology helps the auditor form an objective and evidence-based opinion regarding the efficiency of the institution's internal control system.
Q4: Does the use of information technology help in developing a comprehensive, accurate, and effective plan for the audit program and following up on its implementation?
A4: Yes, the use of information technology significantly helps in developing a comprehensive, accurate, and effective plan for the audit program and following up on its implementation. This is achieved through a precise preliminary risk analysis using data analysis tools and the preparation of

a flexible and integrated audit plan. Electronic audit programs allow for the creation of a detailed timeline, including setting objectives, distributing tasks, and estimating required resources. It also facilitates coordination and communication, as well as real-time follow-up of implementation. Furthermore, technology allows for the electronic documentation of all audit steps, which facilitates internal control and quality processes and provides a strong reference for future audits.

Q5: Does the use of information technology in the auditing profession enable the auditor to develop his knowledge and his scientific and practical training in the field of using information technology in his profession?

A5: Yes, the use of information technology in the auditing profession enables the auditor to develop his knowledge and his scientific and practical training in this field. This is achieved through continuous learning, as using modern audit tools and programs requires the auditor to keep pace with technical developments, pushing him toward continuous learning and acquiring new skills in data analysis. Dealing with technology enhances the auditor's ability for analytical thinking and making decisions based on digital evidence, which strengthens his scientific and practical training.

Q6: Does the use of information technology enable the auditor to have sufficient knowledge of the institution under audit?

A6: It cannot be said that the use of information technology enables the auditor to have sufficient knowledge of the institution under audit, despite rapid access to data and comprehensive analysis of activities. He must still carry out field and physical visits to the institution under study, asking questions and requesting the necessary documents that enable him to perform the auditing profession.

Q7: Does the use of information technology lead to improving the office's reputation, especially in light of competition between external audit offices?

A7: The use of information technology leads to improving the reputation of the external audit office by demonstrating professionalism and technical development. It achieves higher quality in work, as technology contributes to reducing errors, accelerating operations, and improving the accuracy of results. This is reflected positively on the quality of the office's services and its evaluation by clients. It also ensures rapid response, effective communication, and enhanced transparency and credibility. Therefore, adopting information technology is a strategic investment that enhances the office's reputation and supports its competitiveness within the professional market.

Q8: Does the use of information technology in external auditing lead to providing comprehensive and expressive information about the true situation of the institution that helps the auditor in expressing his neutral technical opinion on the credibility of the financial statements?

A8: Yes, the use of information technology in auditing leads to providing comprehensive and expressive information about the true situation of the institution, which helps the auditor in expressing his neutral technical opinion on the credibility of the financial statements. This is achieved through access to accurate and updated data and a comprehensive analysis of all elements.

4. Analysis of Interview Elements:

Based on the field interview conducted with the auditor, Mr. Moujahid Mohamed, and the qualitative data gathered, several key conclusions can be drawn that support the study's objectives:

- Operational Transformation: The integration of information technology (IT) has catalyzed rapid development and facilitated institutional services. IT's primary value lies in ensuring information availability, enhancing operational precision, and enabling the efficient storage and retrieval of electronic records.
- Adaptability: Utilizing IT in audit operations fosters a greater capacity for auditors to adapt swiftly to emerging data trends and professional shifts.
- Professional Competence: There is a critical necessity for auditors to possess advanced scientific and technical qualifications to ensure the comprehensive and effective application of IT tools.
- Resource Optimization: IT contributes to organizational efficiency and reduces administrative burdens. By utilizing specialized software and internet-based communication, departments can interact seamlessly while maintaining the security of the institution's internal systems.

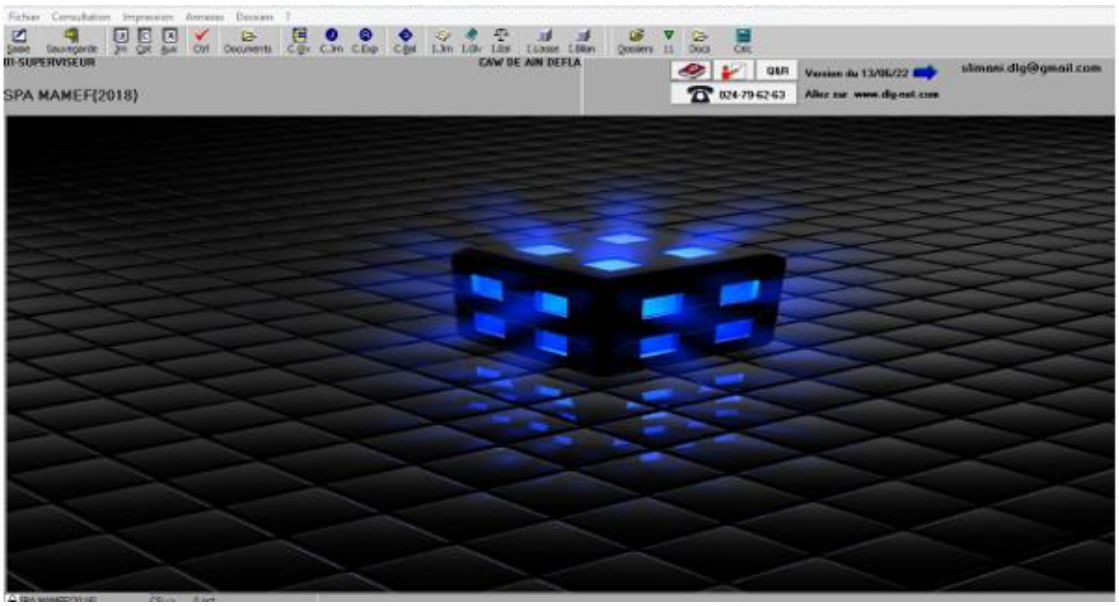
- Time and Effort Efficiency: The speed of information acquisition via digital systems significantly reduces the time and human effort previously required to navigate paper-based archives.
- Integrity and Accuracy: The transition to digital auditing facilitates the identification of errors and potential manipulations, thereby adding a layer of credibility and reliability to accounting information.
- Enhanced Reporting: IT tools empower auditors to generate formal correspondence and audit reports with greater speed and accuracy.
- The use of information technology in audit operations adds a layer of credibility and reliability to accounting information;
- The use of information technology facilitates the audit of accounting information system inputs

5. Technical Analysis: The Role of IT in Modernizing the Audit Practice

To provide a practical dimension to this study, we present an illustrative overview of the PC COMPTA software, demonstrating the lifecycle from data input to the final auditor's report.

I. Software Inputs and Initialization

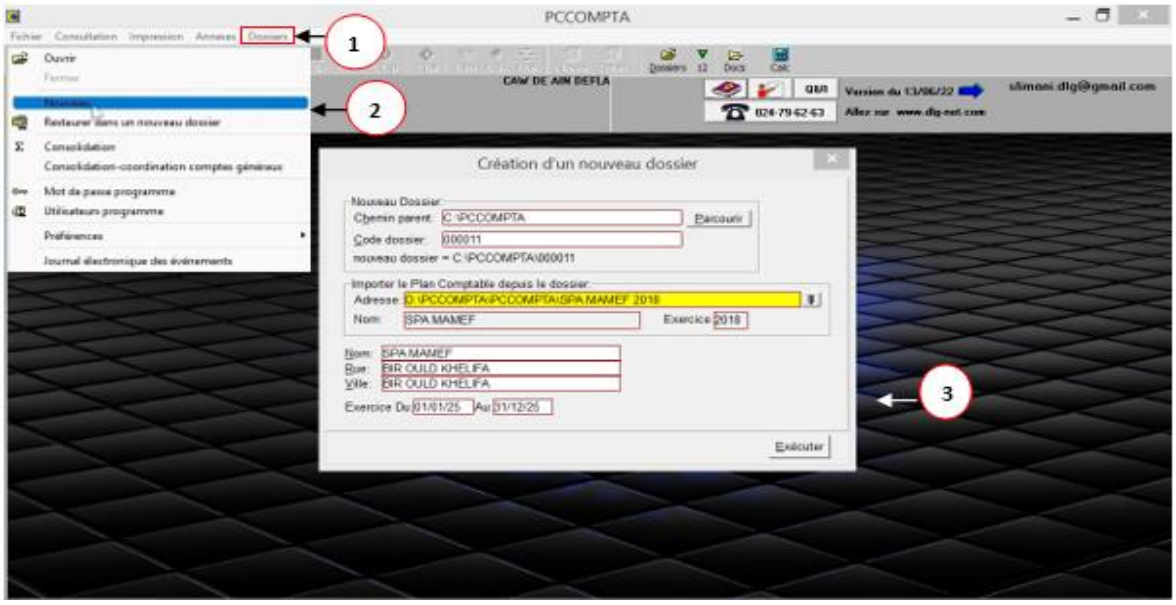
First: Program Interface



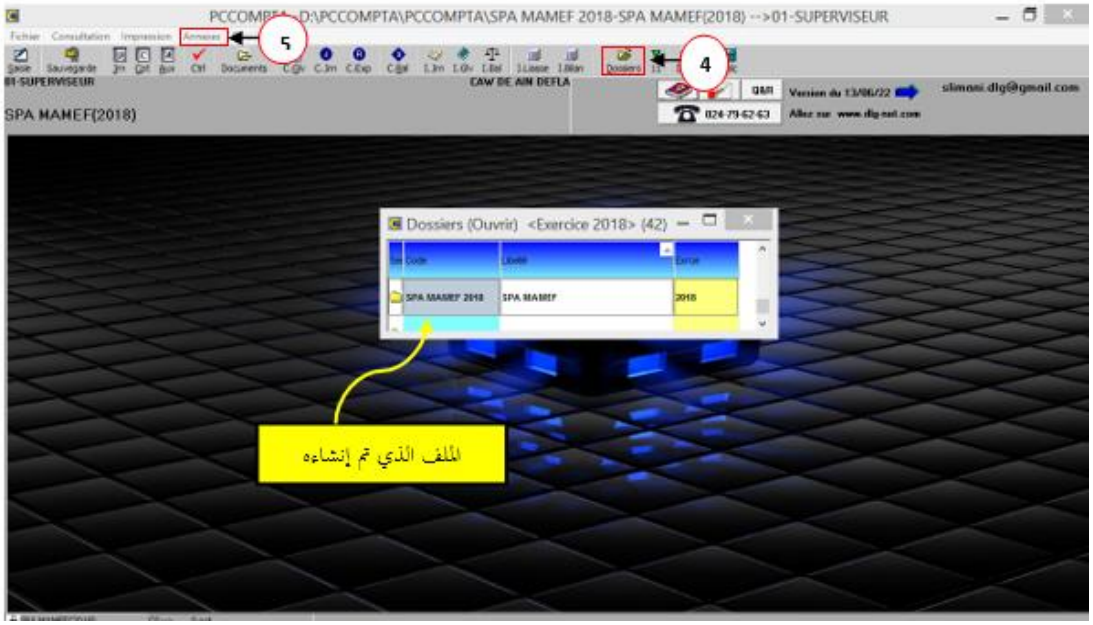
1. Institutional File Creation:

To initialize an accounting file for an entity or a natural person, the following technical steps are executed:

- Navigate to the "Dossiers" (Files) menu.
- Select "Nouveau" (New) to trigger the creation wizard.
- Input the required metadata, as illustrated by number (03) in the image, which includes: the file path, identification code, the selected chart of accounts, institutional name, and the fiscal year's temporal boundaries (start/end dates). Execute the command via "Executer" to finalize the setup.



After creating the new file, it will appear in the file list. To access it, follow these steps:

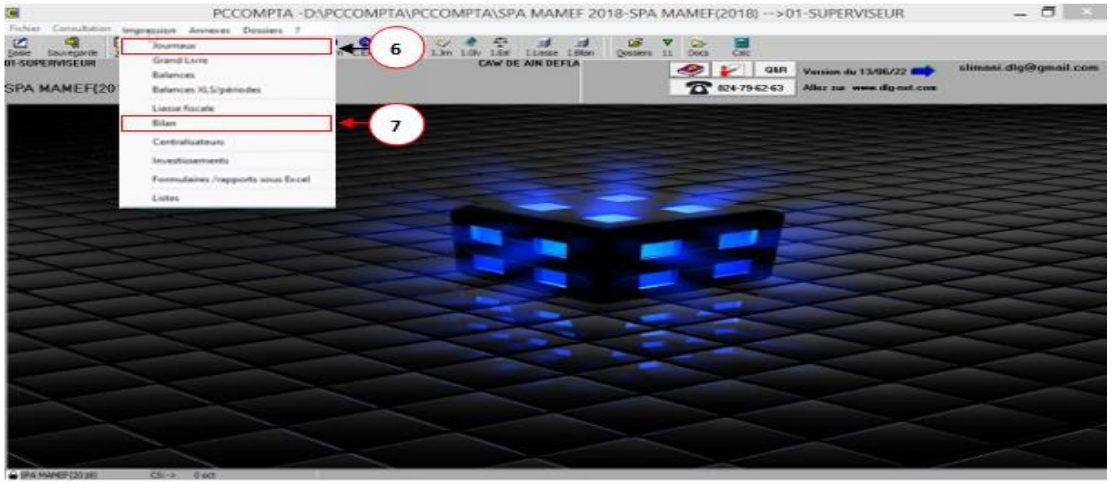


Following file creation, core institutional parameters are defined:

- Access the "Annexes" menu as illustrated by number (05) in the image .
- Select "Paramètre de dossier" (File Settings).
- Enter definitive identification data: Address, activity codes, Commercial Register number, Tax Identification Number (NIF), and The start and end dates of the fiscal year.

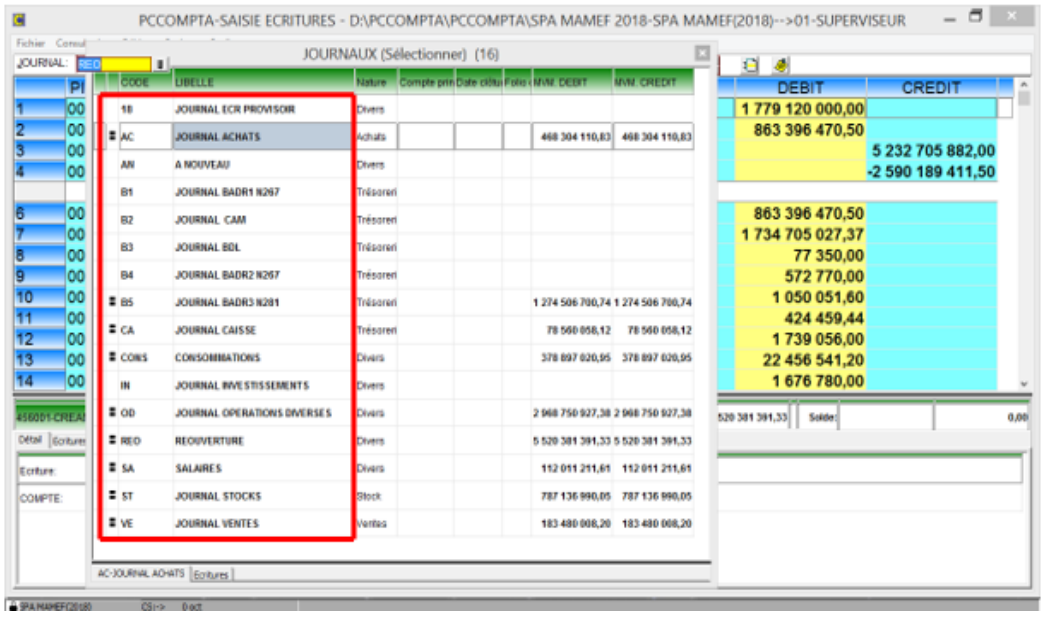
2. Processing Accounting Entries:

All fiscal transactions are logged into subsidiary journals (ledgers) using the following workflow:

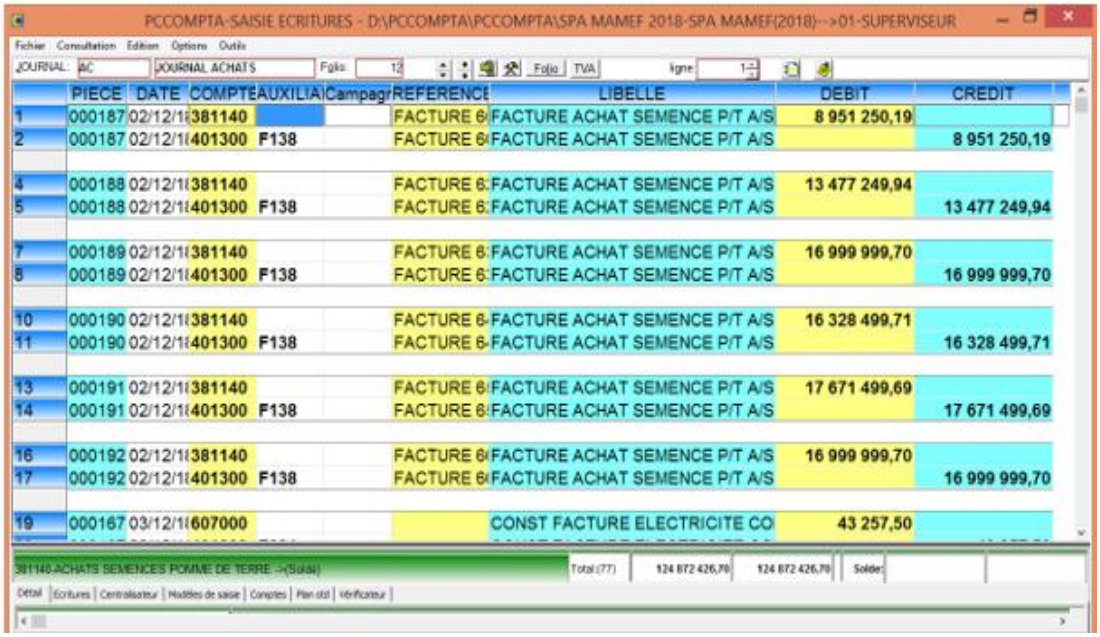


We click on "Journaux" (Journals), and all accounting entries will appear. As an illustrative example, the following image displays the recording of a purchase invoice:

- Select the "Achats" (Purchases) journal from the journals list;
- The serial number of the entry within the journal is displayed;
- The invoice date;
- The account numbers involved in the recording;
- The supplier's auxiliary code (Sub-code);
- The invoice number;
- The transaction description (Label);
- The transaction amounts, including debit and credit balances.

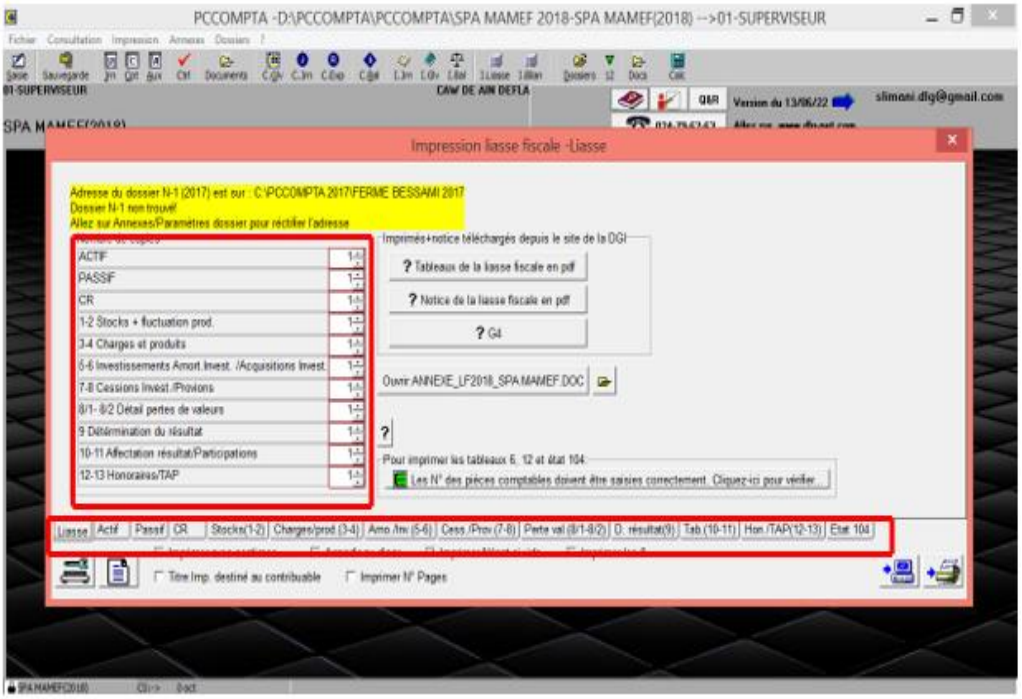


We click on the "Journal Achats" (Purchases Journal), and the following window appears, displaying all the recorded purchases for a specific institution:



II. Software Outputs and Financial Reporting

The software facilitates the automated processing of all inputs, including institutional information and accounting entries, to generate various outputs such as balance sheets, statistics, and graphical representations. After clicking the "Bilan" button (identified as number 07 in the interface), the following options appear:



The image above illustrates the available options upon selecting "Liasse Fiscale" (Tax Package). This module generates the official balance sheet intended for the tax administration, along with all required annexes and supplemental tables, which include:

- Assets (Actif);
- Liabilities (Passif);
- Income Statement (Tableau des Comptes de Résultats - TCR);
- Inventory movement tables (Stock movements);

- Table of expenses by nature during the period;
- Investment and depreciation tables;
- Tables of divested investments and value losses (Impairments);
- Tables of value losses on receivables (Provision for doubtful accounts);
- Table for determining the tax result (Fiscal reconciliation);
- Table of the institution's result distribution (Allocation of earnings);
- Table of professional fees paid during the period;
- Statement of the Tax on Professional Activity (TAP) paid during the period.

III- Results and discussion :

Through the study of the reality of the auditing profession in light of modern developments in Information Technology (IT) from both theoretical and practical perspectives, and in order to address the central problem posed, the general aspects of auditing and IT were highlighted in the theoretical framework. On the practical side, through the field study conducted at the internship site, we concluded that the role of the Statutory Auditor has undergone a significant transformation, becoming increasingly reliant on the automated auditing of accounting and financial transactions.

This development has led to a fundamental shift in the design of audit programs, procedures, and controls. Auditing now focuses on utilizing computer software and ensuring the efficiency and integrity of the hardware used, alongside auditing external operations. Furthermore, an urgent need has emerged to establish effective information security procedures, including protection against viruses and other cyber risks. As a result of this rapid technological advancement, new methods and patterns for completing work have emerged that differ entirely from traditional methods, enabling the auditor to perform their duties effectively and in a timely manner.

1. Hypothesis Testing

- **First Hypothesis:** Information technology has brought about a fundamental change in the procedures and methods of the auditing profession. After studying the subject theoretically and practically, it was found that the use of computers in the office's accounting operations necessitated their use in the audit process. This impacted traditional auditing methods, which now largely revolve around the computer, and influenced audit procedures. This confirms the validity of the hypothesis.
- **Second Hypothesis:** The use of information technology in the auditing profession carries risks that may affect the results of the audit process. The field study revealed that using IT in the external audit process involves several risks, including control risk, detection risk, and inherent risk, all of which impact the audit results. Therefore, the hypothesis is accepted.
- **Third Hypothesis:** Statutory auditors are keen on utilizing information technology developments in the audit process. The study confirmed the validity of the third hypothesis, as IT facilitated the auditor's mission in completing assigned tasks with minimal time and cost. However, auditors must be proficient in using IT and stay abreast of these developments.

2. Findings

Through this study, the following results were reached:

- IT enables the auditor to develop their knowledge regarding the requirements of its application.
- The use of IT contributes to the preparation and implementation of comprehensive and accurate audit plans.
- The significance of IT in the auditing process has driven auditors to prioritize its adoption.
- Auditors must possess sufficient knowledge and high-level computer skills to execute their missions in an IT-driven environment.
- The presence of IT has enabled auditors to bolster their evidence with more detailed documentation, both in digital formats (CDs) and printed reports.
- The use of IT methods contributes to improving the quality of the external audit.
- There is a relationship between IT and the Information System (IS) at the component and functional levels; IT is the technique utilized by the Information System.
- The ability to understand risks generated by the IT environment helps in mitigating their

negative impacts.

IV- Conclusion:

Auditing under Automated Data Processing (ADP) must encompass all components of the Accounting Information System (AIS). In a computerized environment, the auditor must employ audit procedures different from those applied in manual systems to collect and evaluate evidence that supports the effectiveness of substantive tests. This is achieved by examining increasing volumes of evidence that verify the validity and fairness of the financial statements, thereby enabling the auditor to manage risks more effectively. Finally, we have identified the auditor's need for information technology, its level of utilization, and its impact on the development of the auditing profession.

- Referrals and references:

1 Attia, L. (2012). **The impact of using information technology on the job performance of employees in local government agencies**. *Al-Bahith Journal, Algeria: University of Kasdi Merbah of Ouargla*, (10), P. 332. (Written in Arabic).
2 Al-Matarna, G. F. (2006). **Contemporary Auditing**. *Dar Al-Maseera for Publishing, Distribution and Printing, Jordan, First Edition:* pp. 19-20. (Written in Arabic).
3 Juma'a, A. H. (2000). **The Modern Approach to Auditing**. *Dar Al-Safaa for Publishing and Distribution, Amman, Jordan:* p. 07. (Written in Arabic).
4 Qandjili, A. Q., Al-Janabi, A. E. (2007). **Management Information Systems and Information Technology**. *Dar Al-Maseera, Amman, Jordan, Second Edition:* p. 72. (Written in Arabic).
5 Abdullah, K. A. (2000). **Auditing Science: Theoretical and Practical Aspects**. *Dar Wael for Publishing and Distribution, Amman, First Edition:* pp. 14-15 (Written in Arabic).
6 Kafi, M. Y. (2013). **Knowledge Economy**. *Arab Community Library for Publishing and Distribution, First Edition:* p. 183 (Written in Arabic).

How to cite this article by the APA method:

Nadir OULADSALEM (2026), **The Reality of Auditing in Light of Modern Information Technology Developments: A Case Study of the Auditor's Office**, Entreprise Review, Volume 15 (Number 01), Algeria: University of Tipaza, PP. 203-216.

The copyrights of all papers published in this journal are retained by the respective authors as per the Creative Commons Attribution License.

Entreprise Review is licensed under a Creative Commons Attribution-Non Commercial license (CC BY-NC 4.0).