

# **MODUL 5**

# **CAAT'S**

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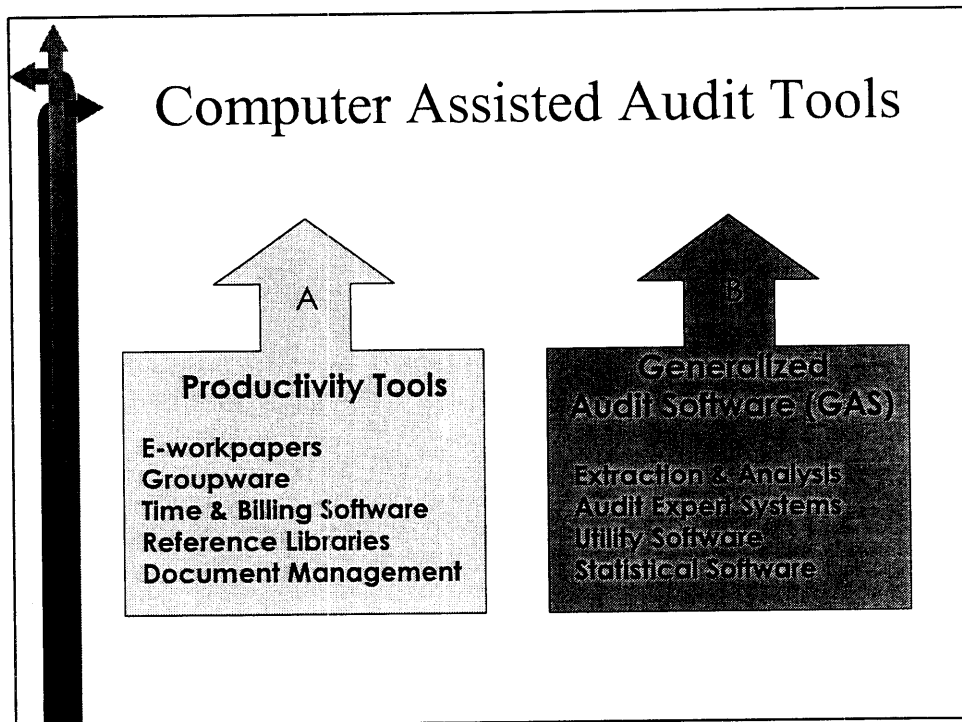
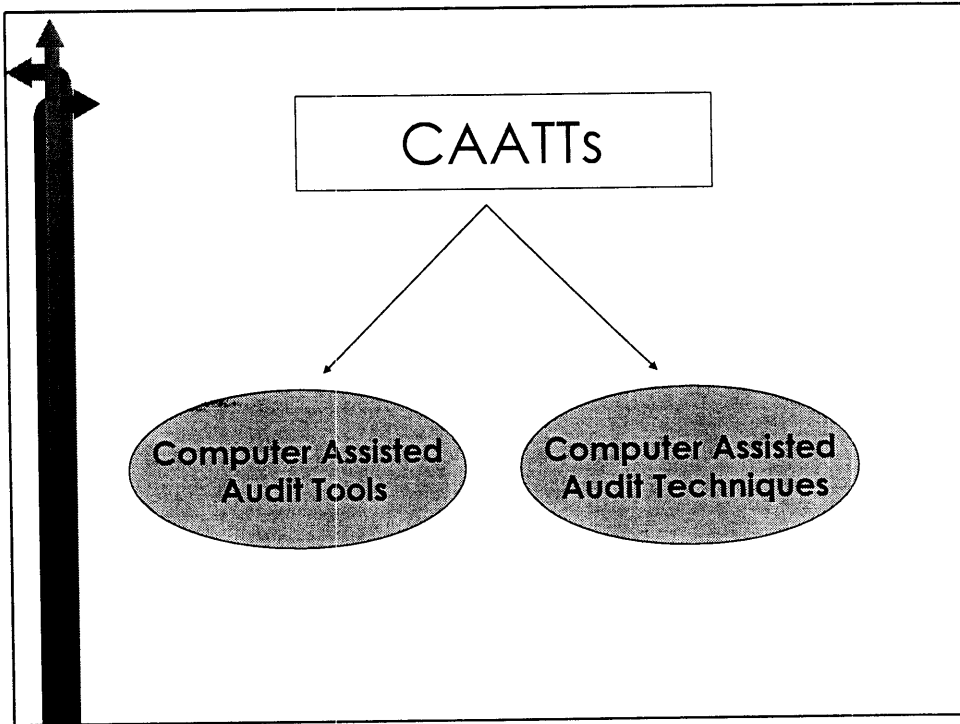
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*Computer Assisted Audit Tools  
And Techniques  
(CAATTs)*



CAATTs?

CAATTs refers to the use of a software application or an extract of data to search for and identify trends, exception errors, or indications of potential fraud by comparing and analyzing files according to the criteria established by the auditor.





## Productivity Tools

### E-workpapers:

Automation of workpapers, audit programs, internal control questionnaires & schedules.

### Groupware:

Sharing of information across firms and between the auditor & client. E.g. Lotus Notes, Microsoft Exchange

### Time & Billing Software:


Charging, compiling & preparing bills.  
E.g. Timeslips, Bill Central

### Reference library:

Locating of company policies and procedures & searching for authority.

### Document Management:

Online document storage either on the firm's network or client's office. E.g. CSI FileCabinet



## Generalized Audit Software (GAS)

### Extraction & Analysis:

Verify, edit, analyze, sampling, stratify, etc.  
E.g. Audit Command language (ACL), IDEA.

### Audit Expert System:


Audit planning, setting materiality, risk analysis  
a 'thinking' machine (if-then). E.g. PWC – 'Comet'

### Utility Software:

Performs specific function, accessible to many users  
E.g. Antivirus, DAP, Kazaa...www.cdnet.com

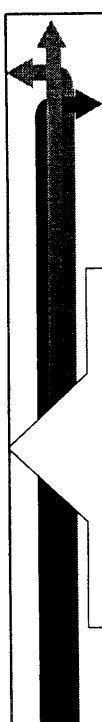
### Statistical Software:

Specifically to perform statistical analysis  
E.g. Statistical Analysis System (SAS), SPSS



➤ **Advantages of GAS**

- ✓ **Accuracy**
- ✓ **Completeness**
- ✓ **Consistency**
- ✓ **Timeliness**



**Computer Assisted Audit Techniques**

<p><b>Validate Application Integrity</b></p> <p>Test Decks Integrated Test Facility Parallel Simulation</p>	<p><b>Verify Data Integrity</b></p> <p>Data Extraction &amp; Analysis Detection of Fraud Continuous Auditing Techniques</p>
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