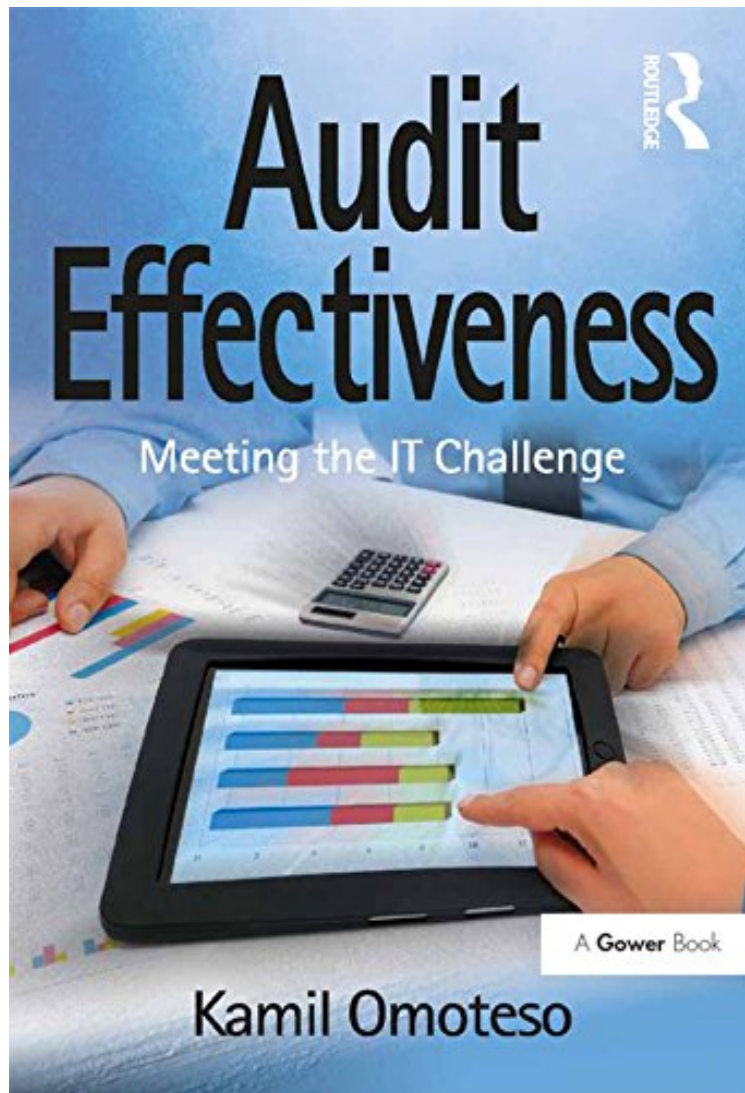


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# Audit Effectiveness: Meeting the IT Challenge

*Kamil Omoteso*

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**Kamil Omoteso : Audit Effectiveness: Meeting the IT Challenge** before purchasing it in order to gage whether or not it would be worth my time, and all praised Audit Effectiveness: Meeting the IT Challenge:

In Audit Effectiveness, Dr Kamil Omoteso examines how information technology is changing the landscape for the audit profession as IT tools and techniques continue to be developed for auditors in the pursuit of quality, efficiency and effectiveness. In addition to shedding light on practical subjects such as audit automation, continuous online auditing and computer auditing, this book introduces some theory that helps explain the motivation for the use of new

tools and techniques, and assists understanding of their impact on the quality of audit judgment. The book proposes a three-layered model - an integration of contingency, socio-technical systems and structuration theories - for a comprehensive understanding of IT's impact on audit. The model advocates that the use of IT in audits is a function of certain contingent factors that determine an optimal mix of human skills and technological capabilities, which would lead to changes in the nature of auditors' roles and outputs and audit organisations' structures. Dr Omoteso puts forward an audit automation maturity model that can help audit firms/departments to understand their current level of IT integration and how to systematically enhance their capabilities with a view to meeting modern IT challenges - taking them from the position of mere 'followers of technology' to that of effective 'leaders of technology'. Audit Effectiveness is for anyone practising in auditing or accounting automation, as well as for those with an academic or research interest in the challenges posed by technological advances for auditors in particular, and for managers in general.

'A much needed addition to the auditing field with its concentration on the challenges posed by IT systems to auditors and the business community. This book should prove invaluable to academics, students and practitioners given its highly readable and relevant content further enhanced by an excellent bibliography. The challenge of auditing IT covered, explained and explored in a highly relevant text for a world where the risks of getting IT systems and controls wrong cannot be ignored.' Hugh Coombs, University of Glamorgan, UK  
'Dr Kamil Omoteso's book is an important contribution in auditing and assurance services because of the rapid advances of IT in the financial market, importance of real-time reporting and increasing concerns for better and timelier assurance in corporate reporting.' Bahram Soltani, University of Paris 1 Sorbonne, France  
**About the Author**  
Kamil Omoteso received his PhD in Accounting Information Systems from De Montfort University, UK, where he was a Principal Lecturer the Director of Postgraduate Programmes in Accounting at the University Business School. He is currently a Deputy Head at Coventry University and an External Examiner at two other UK universities. Dr Omoteso began his academic career in 2001 at Lagos State University, Nigeria, after five years working in an accounting practice. He has now taught auditing at undergraduate, postgraduate and professional levels for over 10 years. His research interests cover auditing, ICT impact on organisations, accountability and governance, and he currently supervises doctoral students within these research areas. Dr Omoteso is widely published. He serves as an Editorial Board member and a reviewer for a number of journals and he is the Chair of the UK-based Centre for African Resources Research and Development.