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D. What is an Information Technology (IT) Audit? IT auditing refers to the part of an audit that involves the computerized elements of an accounting information system. It is here that the elements of auditing are present. Note in particular, the discussion of audit objectives. See Table 17-2, on page 866. E. The Structure of an IT Audit

INFORMATION SYSTEM AUDITING AND ASSURANCE

IT audit (information technology audit): An IT audit is the examination and evaluation of an organization's information technology infrastructure , policies and operations.

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IT Auditingth4 Ed—Test Bank, Chapter 2 19. Commodity IT assets include such things as network management. ANS: T PTS: 1 20. Specific IT assets support an organization's strategic objectives.

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