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The Impact of IT on Accounting and Auditing

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THE IMPACT OF IT ON ACCOUNTING AND AUDITING

Chair:

Barbro Back

Åbo Academi University, Finland

Panellists:

Daniel E. O’Learly

University of Southern California, USA

Robert Novakowski

KPMG Warsaw, Poland

Christian D. Mueller

University of St. Gallen, Switzerland

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The focus of the panel is on new information technology support systems for monitoring and controlling operations. Increased competition and the need for faster and better information for decisions mark today's business environment. In addition, systems are complex and many times on-line. A large amount of information, e.g. receipts and accounting records, is increasingly displayed only in electronic form. Companies are reporting their financial outcome quarterly and more and more companies are moving their financial information on to a public network. Sometimes the speed at which these reports are made makes one wonder whether all the relevant information is audited and reliable. This complexity means that managers, accountants, and auditors have more and different kinds of work to do than they had earlier. Therefore a central theme in the panel would be how information technology developments affect the nature of the work process and the skills and what benefits advanced methods offers to users.

The target audience is managers, investors, auditors, researchers, and tax authorities. All these persons need reliable information and the adaptation of new tools may create a competitive advantage for them.

The audience of the panel will get update information about new methods and possible examples how these methods could affect their working environment.

Each panellist presents a different perspective, including advantages and disadvantage, on the advanced methods and their affects to ensure the reliability of information. This presentation would take about five to ten minutes. Then the chaired debate between the panellists' start. There could be questions from the audience during the debate.