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Process Complexity impact on IS Audit Service Quality: An Enterprise System Perspective.

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Information System Auditors rely on clients business processes in order to make a determination whether the information system can safeguard assets and maintain data integrity. However, as the level of business process complexities in these organizations increases, IS auditors may find it difficult to grasp these business processes. The central theme of this paper is to examine the impact of business process complexity on IS audit quality using the construct of SERVQUAL. From the IS auditors view of an organizations ability to deploy appropriate compliance measures in an enterprise system, this paper contends that as business process complexity increases in an enterprise system environment the IS audit service quality will witness a corresponding decrease as IS auditors will grapple with understanding the business process hence lowering their expectations on audit reliability, assurance, empathy, and responsiveness.