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| --- | --- | --- | --- | --- | --- | --- |
| University of Baghdad | | | | | | |
| College of Administration & Economics - Baghdad | | | | | | College Name |
| Accounting | | | | | | Department |
| Ali Hussain A. Al-Doghachi | | | | | | Full Name as written in Passport |
| alialdoghachi@yahoo.com | | | | | | e-mail |
| **Professor** | | **Assistant Professor** | **Lecturer** | **Assistant Lecturer** | | Career |
| The Role of an Auditor in a complex information technology  and the risk of Auditing | | | | | | Research Title |
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| **Companies have begun to take quick steps utilizing IT System within its financial operation, less relying on paper documentation ,keeping the original copies to enhance the operation treated electronically . Companies increasing practicing the reality style (virtualization ) within its relations with the suppliers , or led to the increasing need confirming such relation the thing that caused great pressure on Auditors to authenticate these securities .**  **Companies have also conducted widely to distributing its financial statements on the internet using (Adobe Acrobat ) program which keeps the full financial statement without any relation among its components and these may be read as if they were paper document which are available to all who benefit from the financial data without being able to change any of its components and of course all the companies have built website on the international network , then to distribute the financial statement and to disclose the financial information and non financial to beneficiaries & decision makers .** | | | | | | Abstract |