

An Evaluation on Factors Effecting Auditors' Information Technologies in the Accounting Audit

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Abstract

The usage of Information Technology (IT) in auditing has an increasing value and importance. For this reason, determining the factors that influence the auditors' usage of information technology is an extremely interesting research area. As a result of this research which is applied on a population of auditors, working in Istanbul, we determine that variables of perceived usefulness and perceived ease of use has a positive and statistically significant effect on IT usage and also variable of perceived usefulness and the attitude towards usage has a statistically significant effect on behavior-oriented intention. Consequently it is seen that behavior-oriented intention has a significant positive impact on variable of actual behavior. According to the findings, conclusions and assessments are made about future researches and technology in auditing.

Keywords: Accounting, Auditing, Technology Usage

Jel Code: M41 Accounting, M42 Auditing

1. Introduction

Business World is affected enormously from the developments in science and technology and the use the newest and the most developed technology products in their work environments under current possibilities. Enterprises want to continue their existences in competition environment and to provide compatibility with fast technological developments. Therefore, they prefer that their employees be creative individuals who are equipped with the techniques and skills to be improved and renewed constantly, have high level information. In recent years, scientific studies attract notice to social, cultural, organizational and behavioural dimensions of information technology applications rather than the technical aspects of that. (Jensen and Aanestad, 2007). With information age, information technologies have spread to many areas of life and the use of information technology based goods and

services has gained prevalence. The studies conducted, dating back to the period extending from 1980's to 2000's have shown that nearly half of new capital investments of enterprises aims at information technologies. (Venkatesh et al., 2003). Information technology assures that information of individual or group is revealed and shaped, whereby, it is used by other employees or partners of organization across the World. (Davenport and Prusak, 2001). Accounting audit activities, a part of business life are also influenced from technology based change and place use of information technology to the focus point of operational processes. The most significant role of information technologies in accounting audit is that it increases possibilities to access information so that information transfer is realized faster. Existence of technologic information architecture has not altered integrative target and content of accounting audit but lead to change in its methods and evidences and mental approaches. Execution of audit activities is ensured by selecting computer based audit techniques and methods. It is possible to make very efficient audits by means of generalized audit software. It is very important to search if the information disclosed to enterprise related interest groups with regard to enterprise is reliable. Because, reliable information means the ones whose integrity, correctness and impartiality has been confirmed. (Aksoy, 2002). Widely use of computer based accounting information systems and the complexity of their functioning in audit activities has made financial audit important as well as selection of information technologies important.

Information Technologies that imply the software and hardware used in computerized information systems store not only financial data but also non-financial ones of enterprise, make contribution to efficient functioning of enterprise by ensuring prohibition of errors and tricks from this aspect. However, errors in information Technologies and inefficient use of systems are one of the most largest hinders in front of detection of errors and tricks occurred within enterprise. The developments in information and communication technology have moved the communication between individuals to very advanced levels beyond standard phone communication and correspondence. Now, employees have to have knowledge on computer and telecommunication tools as well as software. Nowadays, hardware is not sufficient solely for communication; communication and correspondence software consonant with this hardware is needed. (Acar and Gürsoy, 2008). Information technologies are employed increasingly in public service submission in recent years all over the World. As informatics develop and become cheaper, frequency and usage scale of these technologies in public services will also soar. (Fu et al., 2006). Internet has become basic information communication and sharing area of the future in recent years. (Seyal et al., 2002). As information technologies bring important cost saving and service increase, it is substantial to know why stakeholders use these technologies and more importantly, to know why they do not use it. One of the most significant reasons of audit with computer is that computer based accounting information systems become complicated in rapidly increasing manner. In addition, computer aided audit activities save time. Only when controlling spread sheets or tables of pages without using computer and selecting sample customer accounts by hand for reconciliation are considered, situation can be understood easily. A great deal of software is available for use of computer for audit by auditors. For example, general use software such as word processing programs, spread sheet software and database management systems can be listed. Other software is directed to auditor duties in certain way. Generalized audit software- GAS and automated workpaper software may be exemplified.

However, selection of information Technologies and packaged software to be used in audit activities will affect success of audit directly. Understanding and analysis of the factors in

question will help better formation of compatibility of human- technology of audit performance and increase the probability of realization of anticipated benefit. As expected, studies on human behaviour and the infrastructure being the basis of this behaviour have been carried out on psychology field.

One of the studies performed on this field is theory of reasoned action theory as well. It is a theory that Ajzen and Fishbein has unveiled during the study made on expectation value models. (Davis, 1993). Expectancy value models are the studies for predicting directly how attitudes affect behaviours, assuming that people make decision among alternative options, calculating benefits or interest that each action will bring them. While many studies related to use and acceptance of information system exist in information system literature, a new model is suggested with its testability and stable theoretical infrastructure by Davis (1989). (Karahanna and Straub, 1999). This model is Technology Acceptance Model (TKM) and takes Ajzen and Fishbein's theory as basis to it. How do the models and theories in question affect the behaviour of individuals for making selection about usage or non-usage of any technology? Similar questions have become the factors that motivate researchers. Conducting this study for understanding the factors that influence technology inclination in terms of audit studies has been found appropriate.

In this empirical examination, the attitude assumed against information technologies by the audits who realize accounting audit have been searched. Boudreau and Robey (2005) argue that researchers turn their attentions to human factor in order to scrutinize usage of information Technologies better within enterprise. With this purpose, the theoretical model formed with Technology Acceptance model-TAM widely used in Management Information Systems-MIS is tested empirically with the data collected from the auditors who operate in Istanbul. In this way, It is sought to determine increase of audit efficiency that has important effects for audit activities and why they use information technologies and more importantly why they do not use them and to make new contributions to current information level on this matter.

2. Conceptual Framework and Hypotheses

2.1 Connection between Accounting Audit and Information Technologies

Information and communication Technologies is described as "various technological tools and resources used for forming, managing, storing, distribution of information" by (Blurton, 1999). Information technologies are interactive ones that cover hardware and software. In a world that competition conditions become harder every passing day and importance of information increases gradually, the processes to be quantified as collection, processing and storing of information by enterprise entails usage of information technology tools. In this regard, technology provides possibility for efficient and effective use of management, production, quality, etc. processes by enterprise. However, people resists to the innovations they do not know how to use or think they could not use and resist against development. (Çelik and Bindak, 2003). Prediction and explanation of this reaction and resistance behaviour developed is of vital importance for enterprise. Failing to benefit sufficiently from information technologies in spite of their current benefits has made studying on problems on technology acceptance by users a current issue as a prioritized research question. From 1970's, in information systems literature, it is focused on the studies related to use of information systems in enterprise, a large number of researches is conducted especially on how and why individuals accept technology, the studies made about usage of information systems by

related different movements have resulted with emergence of many theoretical models. (Venkatesh et al., 2003).

With use of accounting systems based on advanced technologies, bringing audit process a position compatible with these technologies has become an important matter. In this direction, providing automation by placing information Technologies in audit processes, so increasing audit quality and efficiency have gained importance very much. (Ertaş and Güven, 2007). Transfer of accounting applications to computer environment with the technological development experienced has also affected accounting audit applications and the change in audit techniques has become essential. In this manner, in company with use of computers in many areas from performance of daily activities of enterprises to production of financial tables, processing and storing of data in electronic environment, making audits of these electronic environments has become essential. It is accepted beyond dispute for a long time that innovations makes important contribution to economic performance. These positive effects for performance at enterprise level as well as macro- economic ones emerge through both creation of innovations and its use by adopting. Starting to use of new technologies through adoption gains important in terms of raising competitiveness and profitability level of enterprises at first stage and therefore, generates results increasing macro- economic growth. In this context, it is widely accepted that information and communication technologies (ICT) develops doing business and value creation manners of firms by way of transformation and improves them by changing ways of competition and attaining to success. Effects of information Technologies on accounting profession are searched by Ceviker et al.. (2012) and found that Web Based Accounting Software used for execution of financial consultancy services, these software that enables integration of financial consultancy services with internet provide advantages both to those who submit this service and those who are benefited from the service. Undoubtedly, it can be stated that these advantages are also valid for audit.

Computer aided audit activities have critical importance for auditor to realize audit activities. It may be said that main usage objective of these technologies is that mathematical batch processing, ranking, queries and similar transactions that are to be made in terms of audit and can be done by computer are realized by computer not by auditor. Furthermore, it ensures to reduce the errors to be arisen from human factor in accounting transactions to minimum, to increase efficiency of audit by subjecting more data to transaction as soon as possible. When evaluated from external audit framework, today same as before, auditors have to deliver an opinion on reality of financial tables of enterprises, whether or not they are reflected in accordance with generally accepted accounting principles and other arrangement in smooth and honest way. In the direction of this general objective, that if transactions are conducted manually or with the help of information technologies gains importance for auditor. Technology is the possibility of application of audit techniques and methods to take auditor to the target stated above. In brief, in the environments where information technologies are used, objectives of audit are the same, changing factor is applications of audit. In this regard, we can describe effects of information technologies on audit via two main axes, effects on audit profession and effects on audit process. We can indicate the advantages that information technologies provide with auditor as follows. (Aksoy, 2002).

- Efficiency, productivity, quality increase and cost reduction: analysis of data provides more efficient, productive, efficiency and quality audit with the saving from audit time spent

- New, interactive and creative audit tools that cope with high volume of data: first of all, data analysis can make audit of the data with very high volume in very short time compared to other methods to be completed in very long time. In addition, all of data can be examined without needing sampling.
- Independence and increase of control: It decreases dependence on information processing departments or the units audited. It detracts from the risks of prevention of audit, manipulation of information, delay in taking result, etc. It enables working over more reliable data.
- Creating added value and producing information: audit becomes like a unit producing new information by making analysis instead of the structure that only looks from outside and criticize.
- New audit areas: audit possibility is provided in many areas not having printed document related to phone records, personnel entries and exits, file transfer, electronic mail, internet, inputs and exits to network connections, e-commerce records, known as log records in general. Plus of the prestige of audit unit: It is seen that the benefits like shortening of duration allocated as per audit, productivity increase and cost reduction, preventive audit applications have an effect upon image of audit units positively in the long run.

Generally, auditor finds computer based controls at the extent to require advanced examinations and want to make more detailed analyses both for general controls and application ones. After these controls are examined in detailed way, in order to be sure about existence and functioning as determined before of controls, compliance testing is realized. These tests can necessitate use of computer assisted audit techniques-CAATs for audit of computer assisted accounting information systems. Finally, auditor tests some accounting balances independently. As mentioned before, results of former analyses and tests determine scope of this test. Mostly, auditors use BDDT during audit with computer at this stage.

In literature, accounting audit is divided into two, internal audit and external audit. While internal audit is realized by the auditors who work affiliated to board of directors of enterprise, external audit is conducted by professional auditors who have professional independence, working in an audit firm. For the most part, the findings obtained as a result of internal audit are reported to top management and/or audit committee affiliated to board of directors. In fact, even though internal audit is an internal fact within enterprise, as audited unit or department is external, internal audit function protects its objectivity and professionalism. (Arens et al., 2009). Objective of auditing the financial tables generated by accounting information system by an independent auditor is to present an opinion about that he/she presents financial status of enterprise, activity results and the changes in financial status honestly and in accordance with generally accepted accounting principles or International Financial Reporting Standards- IFRS.

Independent audit has benefits such as testing reliability of financial tables and controls of enterprise as well as determination of high risky areas of enterprise and attracting managers' attention to these areas. Strategic system auditors establish system strategy and the factors to provide competition advantage at first and provide a top down approach for audit. In order to make a successful audit, detailed controls such as application controls for internal audits should be done. Main necessary thing for evaluation of information systems and reviewing internal controls of enterprises is audit of information technologies. (Weber, 1999). In spite of the difference in the objectives of internal audit and independent audit, both internal

auditors and independent auditors conduct some similar activities. Therefore, in this section of the study that relationship between financial audit and information Technologies is examined, term auditor is used with wide meaning to cover both type auditors. However, performing some similar applications by internal auditors and independent auditors does not mean the audit procedures they apply are the same. In spite of this, there is extensive cooperation and interaction between internal auditors and independent auditors.

Auditors regards general usage software as productivity tools to develop their jobs. For instance, word processing programs enhance efficiency while report is written, because installed software control can decrease typing errors apparently. Another sample to develop efficiency is mail-merge feature found in general usage software. An auditor may write reconciliation letter, using Word processing program and ensure that each letter is prepared exclusive to person by merging these with an address file. Spread sheet software provides that both accountants and auditors make complex calculations automatically. These software gives possibility to users to make updating on all related figures only with one click after changing one figure. One DBMS controls nearly all organizational accounting systems. Auditor may select sub-groups in order to study on enterprise's data for manipulation purposes.

This can either also be done on computer system of customer or on computer of auditor after data is uploaded. Structured Query Language being a popular data manipulation language is a valuable tool for data access and manipulation. Auditors use SQL to access customer data and to display these data in many different ways according to audit purposes. For example, an auditor utilizes command SELECT to access stock items with certain criteria like minimum amount items.

2.2 Factors affecting use of Technology

The decision given at the end of adoption process of innovation that starts with being aware of existence of an innovation and concludes with application by adopting or acquisition naturally becomes reality in time in dynamic fashion. Being aware of an innovation, its implementation by adopting decision usually occurs simultaneously. This situation also confirms that decision process regarding adoption of innovation covers a certain time slice that incorporate a series of elements within its body. (Çeviker et al., 2012). Technology Acceptance model (TAM) developed to explain adoption process, existence of many theoretical framework like generalization of innovation and their continuous development shows that subject of adoption of innovation draws extensive interest. However it is suggested that mostly used theoretical framework in the studies that explain adoption of EIT innovations in enterprises in this regard is TKM. (Lee et al., 2006). The most deterministic element for usage of information technology is human, a social being. The attitudes and behaviours of human against development and use of information technologies may be perceived as an indicator of if he/she accepts or use that. At his point, it is evident that the following question will come into prominence. (Özer et al., 2010)

1. Will user show resistance to information technology, if so, what are the reasons that lie behind that?
2. If user has adopted and use information technologies, what are the reasons that lie behind that?
3. If user utilizes information technology, it will continue to use it in the future?

Objective of TKM illustrated in Figure 1 is to bring a theoretical explanation for descriptive factors of computer acceptance and for being sufficient to make explanation in wide range to the attitudes of users. A model both helpful for explanation and make prediction on

technology acceptance will be preferred for theoretical explanation. As a consequence, researchers may make description and give assistance on corrective measures about why a system is unacceptable. (Davis vd., 1989). In technology acceptance model, basic one governs usage facility and perception of usage benefit, usage intention, and so affects usage behaviour and causes acceptance of technology. According to the model, the belief regarding that usage of technology will not require much effort, perception of ease of use defines the expectation of individual for increase of performance in its job through information technologies, usage intention means positive and negative feelings and thoughts in order to use information technologies by individual.

(Fusilier and Durlabhji, 2005). Although Technology Acceptance Model (TAM) is a strong one, it disregards many variables (related to individual, organization and the technology to be used) that affect ease of use and utility revealing the intention for using model technology in question. As from 2000's, the studies aiming at developing the points considered that the model remains insufficient to explain technology use have increased. Within this scope, Venkatesh and Davis (2000) has gained Developed Technology Acceptance Model (TAM2) to literature, and the Unified Theory of Acceptance and Use of Technology – UTAUT by Venkatesh and his colleagues. The current studies conducted pertaining to technology acceptance to develop models has concluded that the individual difference such as demographic characteristics, personality, beliefs, attitudes towards technology will affect acceptance. (Lam vd., 2008). Lin et al. (2007) who purpose developing Technology Acceptance model by adding individual differences to the model has suggested Technology Readiness and Acceptance Model-TRAM through involving inclination of individual to technology in technology readiness level.

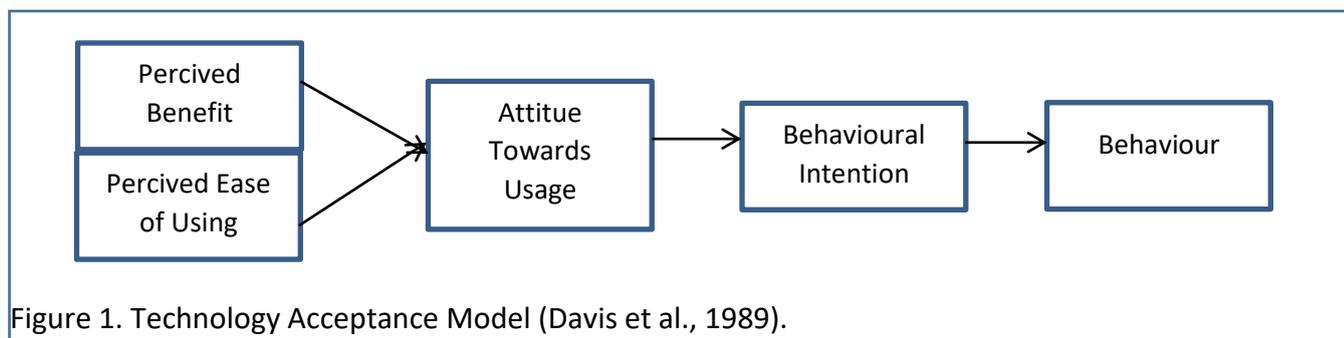


Figure 1. Technology Acceptance Model (Davis et al., 1989).

It is found by Keller (2005) that perceived benefit is related to performance increase provided to user at the point of solving problems and performing some duties while a user utilizes any technology. Perceived benefit is described as believing level of providing any benefit from use of a certain product by person. In this regard, showing acceptance behaviour of end-user's audit program has parallels with program producer's correct analysis for both potential needs of auditor and audit mechanism. Davis (1989) also points out that perceived benefit is a strong antecedent of behaviour. In addition to perceived benefit, perceived ease of use has also impact on behaviour. By means of ease of use, auditors gets higher efficiency from usage of information technology, raise job performance. Again with similar findings, Devaraj et al. (2002) and Gefen et al. (2003) has detected that perceived ease of use influences technology selection and decision of use. Accordingly, perceived ease of use becomes efficient on perceived benefit but usefulness and attitude becomes determinant on intention. In a study that internet usage behaviours of office employees are examined, it is seen that perceived ease of use is more efficient on attitude than perceived benefit. . (Shih vd., 2004). In the study

realized by Morosan and Jeong (2008), it is designated that a direct relationship exists between perceived ease of use related to various hotel reservation websites and the perceived benefit and each variable affects attitude and attitude is influenced by intention of use. In a study that actual usage attitude of open source software is analysed within the framework of TKM, it is revealed that perceived benefit and ease of use affects usage intention. It is seen that perceived ease of use becomes efficient on usage intention. (Gallego et al., 2008). In a study made by Yiu et al. (2007) on adoption of internet banking by individual customers, it is established that benefit and ease of use has positive and strong effect on adoption of internet banking. On the other hand, Ma et al (2005) has also stated that attitude is the inclination of giving positive or negative reaction and found that technology use is one of the factors affecting its intention. Intention is the indicator of requests and efforts of individual for realizing a behaviour. While positive and significant effect is found between intention and usage in some studies, no such connection is encountered in other ones. According to TKM, the relationship between ease of use and perceived benefit is seen mostly as antecedent or pre-condition rather than parallelism. Ease of use perception of subject for innovation becomes precondition of the perception regarding easefulness of object. In other words, easefulness perception related to innovation at potential person who adopts depends on existence of perception of ease of use. Indeed, findings supporting this result are reached in most of studies. (Kumar et al., 2008; Agarwal and Prasad, 2000; Küçük and Arslan 2000). For great part of the studies made in literature, relationship between perceived benefit and attitude is seen. (Morosan and Jeong, 2008; Kumar and Salam, 2004; Teo et al., 2003). In the light of all literature analyses and the findings obtained, hypothesis of the research is formed as follows.

H1: perceived ease of use of information technologies that auditors will prefer in accounting audit positively affects attitudes of auditor towards technology acceptance.

H2: perceived benefit of the information Technologies that auditor will prefer for accounting audit influences their attitudes about use of technology.

H3: attitudes for use of information Technologies in accounting audit by auditors affect their technology acceptance intentions positively.

H4: behavioural intention of auditors towards information technologies in accounting audit has a positive impact on their realized usage behaviours.

H5: degree of doing its job (UA) of information Technologies in accounting audit by auditor possesses positive impact on their technology acceptance intentions.

3. Method and Application of the Research

3.1 Measuring Tool and Sample

It is benefited from study of Davis (1989) for the scales related to perceived benefit and perceived ease of use being TKM variables. Each expression constituting scale was measured by use of Likert type attitude scale and five point rating is used. Attitude related questions were adapted to accounting audit from the works of Heinszen vd. (1987) and Compeau and Higgins (1995). The questions related to intention and behaviour was adapted to accounting audit from Hu et al. (2003).

Survey method, an applicable method was preferred for testing the targets and hypotheses envisaged in the research. With this purpose, as the universe of the research, the auditors who take duty in audit firms were selected. Questionnaire form prepared in line with the essence of subject was transmitted to profession member via e-mail and face to face meeting. 47 ones out of the questionnaire form whose distribution is realized were used for data

analysis. The data belonging to sample contained in application stage of the study is seen in Table 1.

Table 1. Features of Sample

Features	Arithmetical Average	Standard Deviation	Range
Age (year)	28.4	4.4	20-45
Seniority period (year)	6.1	2.7	1-18
Income	2660TL	310TL	1300-5400
Gender:			
Woman	7		
Man	40		
Education:			
Associate degree- undergraduate	34		
Graduate-Doctorate	13		
Position:			
Auditor in charge	9		
Auditor	38		

Great part of those who answer question form consists of auditors (including deputy auditors). Large part of the participants comprises from men, undergraduate is seen as education status coming to fore front mostly.

3.2 Analysis of Data and Findings

All of the measuring tools given in the research are strong from the point of theory and test as they are tested in former researches. However, the validity and safety of the questions that measure variables should be tested. For this purpose, exploratory factor analysis was done. In order to test appropriateness of the factor analysis and homogeneity of the variables used, sample sufficiency criteria of Keiser Meyer Olkin (KMO) and Barlett test were used. KMO 0.736 obtained from the analysis shows that used variables are homogenous and a relationship is available between variables. The results of Barlett test (test value of Barlett: 3327.705 and $p < 0.01$) proves that a relationship exists between the variables within the universe. According to the conclusions of explanatory factor analysis, the questions contained in the survey are loaded on factors and 74% of total variance is explained.

With the intent of establishing how safe dataset is, Cronbach's Alpha internal consistency coefficients were calculated. The data related to 5 variables included in original TKM is given in Table 2. As seen from the table, a significant size related to the variables (factors) obtained as a result of factor analysis is generated at high reliability interval. Only realized usage is found at reliable level.

Table 2.
Reliability of Factors (Variables)

Factor	Question number	Cronbach alpha value
Perceived benefit	6	0,736
Perceived ease of use	5	0,843
Behavioural intention	4	0,714

Attitude for usage	7	0,736
Behaviour	3	0,864

In Table 3, general average, standard deviation and correlation analysis associated with the variables are given. Correlation results show that all relationships are statistically significant and positive.

Table 3.
Correlation Matrix for Variables

Variables	Aver	Std. Devia.	1	2	3	4	5	6
1. Perc. Ease of use	4.36	0.07	-					
2. Perceived benefit	4.08	0.44	0.34***	-				
3. Attitude	4.07	0.05	0.27**	0.29*	-			
4. Intention	4.22	0.61	0.25**	0.24*	0.44***	-		
5. Behaviour	3.58	0.34	0.23**	0.34**	0.47***	0.51***	-	
6. Seniority year	1.87	0.54		0.19*	0.21**	0.19*	0.22**	-

***P<0,01 ; **P<0,05, *P<0,10

Dummy variable is used for seniority year. According to that, for those between 0-5 years, value 1 is used and 2 for between 6-10 years, 3 for between 10 yeras and above.

Regression analysis was used to test hypotheses. In the first regression model, effect of perceived ease of use and perceived benefit and seniority (control variable) on the attitude towards information technology of auditor was tested and the effect of abovementioned variables on intention in the second equation and the effect of variables on behaviour in third model. The findings obtained as a result of regression analysis are stated in Table 4.

Table 4.
Regression Analysis for Hypothesis Tests

Variables	Model 1. attitude		Model 2. intention		Model 3. Behaviour	
	β	t	β	t	β	t
Perc. Ease of use	0.164	4.894**	0.183	6.067**	0.197	7.125**
Perceived benefit	0.181	5.651**	0.191	6.865**	0.200	7.348**
Seniority	0.091	2.015*	0.118	2.872*	0.126	3.009*
Attitude			0.208	9.014***	0.215	9.887***
Intention					0.231	10.668***
F	99.474		134.849		156.870	
R ²	0.26		0.43		0.72	

***P<0.01 ; **P<0.05, *P<0.10

Regression model no: 1 that the effect of perceived ease of use and perceived benefit on attitude is searched is found significant statistically (F=99.474, p<0.05). It is seen that variables of perceived ease of use ($\beta=0.164$, p<0.05) and perceived benefit ($\beta=0.181$, p<0.0) have a statistically significant effect on perceived organization attitude positively. In this case, hypotheses H1 and H2 are supported. 2nd regression model that effects of variables on intention are tested is statistically significant. (F=134.849, p<0.05). Therefore, hypothesis 3 and hypothesis 5 are accepted. Considering regression parameters, it is seen that the

hypothesis 4 dealing with the relationship between intention and behaviour is significant. ($\beta=0.231$, $p<0.01$) Intention variable also influence behaviour parameter positively. In this case, the parameter is positive and higher than other variables. Among the variables examined, intention variable has the highest effect for explanation of behaviour variable. Important findings emerged from interaction each other of variables is that: as stated in hypothesis testing, it is seen that perceived ease of use and perceived benefit become efficient on usage of information technology in accounting audit by auditor. However it is not possible to say both these explanatory variables are the same. Attitude and intention variables having the position of intermediary variable have higher effects. The control variable given in the research has not shown higher effect as much as independent and intermediary variables.

4. Conclusion

Human-technology compliance has critical importance for efficient usage of information technologies. Nowadays, technology is assumed a must of both business life and individual life. Analysis of decision making process to be used in technology use by the accounting auditors who realize enterprise activities is highly important. With regard to accounting audit, auditor has to take advantage of information technologies while it audits conformance of financial tables with the principles of financial reporting standards and/or generally accepted accounting principles and prepares independent audit report that give reasonable assurance on correctness and reliability of financial and non-financial data stored within enterprise. Independent auditors also evaluate internal control structure of enterprise at the stage of determining audit risk and uncover control risk. In other words, independent auditors establish whether or not the internal control procedures contained in information technologies determined by enterprise are at sufficient level to emerge potential errors and tricks. In this regard, usage of information technologies for functioning of independent audit takes great place. In this study, Technology Acceptance model was tested empirically through the data collected via a questionnaire over the independent auditors who work in Istanbul and available dataset was supported strongly with their relations in theoretical model.

It is revealed that using information Technologies by adopting, regarding technologies suitable for their daily life approach, believing their job performance will soar in this way, seeing use of technologies easy by auditors are shaped with the positive opinions and thoughts about use of technologies in question by the persons important for them and present in their proximity. Developed Technologies and as a consequence of, transformation to automation of audit activities will increase success of accounting audit. However, newly developed information technologies and showing conformance to these quickly by auditors is as valuable as the essence of audit as well. Common usage of information Technologies in accounting audit may lead to various professional and social changes. In this context, implementation by accepting new technologies by auditors and the gender differences or status differences that will occur in this acceptance and implementation process would be interesting subjects to be searched in future studies.

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