

THE USE OF MICROCOMPUTER SOFTWARE IN INTERNAL AUDIT ENVIRONMENT: THE IMPLICATION FOR ACCOUNTING EDUCATION

David C. Yang, School of Accountancy, University of Hawaii at Manoa, Honolulu, HI 96822, 808-956-6975, yangd@hawaii.edu

Liming Guan, School of Accountancy, University of Hawaii at Manoa, Honolulu, HI 96822, 808-956-7002, Lguan@hawaii.edu

ABSTRACT

The use of microcomputer software in internal audit is becoming increasingly popular. This study reports the results of a survey on the utilization of microcomputer software in the internal audit environment. The survey results strongly suggest that internal auditors have extensively used Microsoft Office software package, specifically MS Word, MS Excel, and MS Access, in their audit work.