
ERP Integrated Instruments – Opportunities and Challenges for Audit

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Abstract

The digital era affects all the fundamental areas known so far.

In meeting the high levels of competition and industry pressures, the organizations used IT systems to help them achieve market advantages by saving resources, developing domestically and adapting to the challenges posed by the external environment.

This paper includes in the first part a description of the role of systems such as ERP, Business Intelligence, "Analytics", "Big Data" and Computer Assisted Audit Techniques – CAAT's in the activity of auditors but also in collecting and processing a large volume of data by those in charge with the financial accounting field. In the second part, with the help of the questionnaire, data on the use of these systems by Romanian auditors were collected and analysed.

Key words: *integrated systems; financial audit; ERP; BI;*

JEL Classification: *M40, M42, O33*

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