

# BENEFIT OF COMPUTERIZED AUDIT

- 1) Speed :** the work of recording of transactions , preparation of books , accounts can be done with greater speed.
- 2) Greater accuracy :** the chances of arithmetical errors and human errors are reduced to minimum.
- 3) Greater economy:** under the mechanized accounting system, work can be done with minimum staff, with minimum cost.
- 4) Better records:** records prepared by machines are neat and clean. It is more legible, systematic and uniform.
- 5) Greater information :** various types of information and statistical data regarding the operation of the business can be easily collected.

# Computerized Audit Practice Set

**R Bogdan**



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