

AUDIT INFORMATION CONTENT

Ioan Rus , „Petru Maior” University of Târgu Mureş, Romania

ABSTRACT: The audit of computer systems shows at least two features that make the audit work not includable in other audit processes such as internal audit and financial audit. These two particularities refer to the specific software used in information systems auditing and real levels of information systems audit. This paper presents the specific levels of a system of auditing and specific techniques available for their implementation in practice. In the end the author suggests proposals for improving specific audit performances in the area of informatics systems.

Key words: Internal audit, Information audit, specific levels of the information audit, operation systems, data centres, data bases, standards for the information audit, CISA® certifications, CISM® certifications.

JEL Codes: C810, C820, K400, D800, M420, L860, O510