

Abstract

The objectives of this research is to give a clear view of the electronic auditing environment in companies, to determine the main benefits and challenges of Computer-Assisted Audit Techniques (CAATs) and to review the opinions of researchers on Generalized Audit Software (GAS). The study also sheds the light on the reality of electronic auditing in Kingdom of Bahrain. The descriptive approach was used, where the previous studies were surveyed, discussed accurately, and then the results of the study were reached. The results showed the benefits and challenges of evolving from traditional audit techniques to CAATs. This research provides more detailed information about the use of GAS in the different sectors of companies. It also provides academic contribution not only in auditing area but also in information technology, especially in Bahrain. At the end of the study, there are suggestions for future research, which may help to get a qualitative achievement in the use of electronic audit and CAATs in Bahrain.

Keywords: Computer-Assisted Audit Techniques (CAATs), Generalized Audit Software (GAS), Auditor, Computer, Audit Quality.