

ANTECEDENT AND CONSEQUENCE OF CAATs IMPLEMENT SUCCESS IN INTERNAL AUDIT: CASE STUDY OF THAI-LISTED COMPANIES

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ABSTRACT

The purpose of this study is to examine the relationship between success in implementation of computer assisted audit tools (CAATs) and internal audit efficiency. Also, this study tests antecedence of computer assisted audit tools implementing success including IT competency of an internal auditor and information system efficiency. The results of OLS regression reveal that success in implementation of computer assisted audit tools (CAATs) increases the efficiency of internal audits. In addition, when a firm has an internal auditor's IT competency and information system efficiency, it helps firm success in implementing computer assisted audit tools. Contributions, suggestions for future research and conclusions are presented.

Keywords: *CAATs implementation success; IT competency of internal auditor; Information system efficiency; Internal audit efficiency*