

Independent Study Title The Development of Audit Assisting Software by using Microsoft Access for BC Account Version 2 Program

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Abstract

This independent study mainly emphasized on development of computer audit program by Microsoft Access for BC Account Version 2 and studies the technique in computer assisting of audit. The researcher develops the program by applying System Development Life Cycle: SDLC as methods of development.

The program consists of 2 main parts; first is general analysis. It analyzes the data which applies from ACL (Audit Command Language) by using formula and orders of Microsoft Access as a base such as Count – Total Field, Statistic, Stratify, Classify, Age, GAP, Duplicate and Sampling. The second part is the specific analysis. It is the part which the researcher increased development in order to make the test efficiently. Due to the fact that BC Account Version 2 programs analyze the data with real time processing and batch processing, the researchers found that it takes risk that the data might not match with the detail data or sub-account.

The result of this study showed that the researcher can develop only the computer audit assistance program form Microsoft Access Program. The menu screen and the data report are in Thai version. The users are inessential to study the new database structure all the time when auditing. It can process with accurate data and quickness. Therefore, it can help to reduce the audit time. More than that it can deliver output as Microsoft Word or Microsoft Excel since it can create the document for auditor.