

FEATURES OF INFORMATION SYSTEMS AUDIT IN THE DIGITAL ECONOMY

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Information systems audit involves the legal examination and supervision of information systems in audited organizations to ensure their authenticity, legality, effectiveness and security. The main objectives of an audit are related to data authenticity, asset protection, system compliance and reliability.

China's trajectory in information systems audit research and practice over recent decades has concentrated on two fronts: fundamental theoretical comprehension and audit framework development. Theoretical explorations delve into audit content, risk assessment, while framework construction revolves around integrating business finance and audit platforms, often incorporating COBIT standards for practical audit frameworks.

The emergence of the digital economy combined with rapid technological progress catalyzes the transformation of the enterprise and requires an update of the information technology architecture. Consequently, the audit of information systems faces new challenges, including the lack of a universal regulatory framework, complex IT system designs, expanded audit scopes, increased concerns about data protection, and a shortage of specialists. The digital era poses multifaceted challenges to the auditing field of information systems. The effective solution of these problems is a double imperative: improving the design of the audit of information systems and outlining a new trajectory of its development in the context of the digital economy.

Suggested strategies include the following.

1. Strengthening the legal framework and promoting social harmony.
2. Development of a unified cloud audit platform to increase efficiency.
3. Advancing theoretical studies to keep pace with evolving digital ecosystems.
4. Training professionals to cope with the complexities of digital audit.

In the context of the digital economy, information systems audit professionals must not only master basic theoretical knowledge of auditing, but also acquire professional knowledge of information technology, become interdisciplinary professionals who can skillfully use information technology to collect and analyze data, and have the ability and experience to evaluate data for information system management. In conclusion, it should be noted that the current evolution of the digital economy creates conditions for auditing information systems associated with both new challenges and opportunities. As digital industries prosper, improving information systems auditing becomes paramount. While technological advances have strengthened the field, they also struggle with regulatory gaps, incomplete theoretical frameworks, and the need to ensure data security. This study explains the various challenges faced by information systems auditing in the digital economy. Emphasizing the key role of such audits in ensuring corporate stability and social prosperity, it underscores the necessity for adaptive strategies to harness the full potential of the digital era.