# **ABSTRACT**

Richad Wijaya / 36150008 / 2019 / Information Technology Audit on The Effectiveness and Efficiency of Operational Activities Amachi Arifin Mardani’s and Muliadi’s Public Accountant Office / Advisors: Dr. Hanif Ismail, S.E., Ak., M.M., M.Ak.

In line with the development of science and technology that is growing increasingly rapidly, especially in terms of the use of computer-based information technology, each company is required to utilize information technology as a supporter in increasing the effectiveness and efficiency of the company's operational activities. With the use of computer-based Information Technology, companies need to pay attention to the performance of their computer systems so that the company's operational activities can run effectively and efficiently. On this basis, the problem is found, namely whether the operational activities of KAP Amachi Arifin Mardani & Muliadi have been effective and efficient in accordance with applicable procedures.

EDP Auditing is the process of collecting and evaluating evidence to determine whether a computerized application system has established and implemented an adequate internal control system, all assets are well protected / not misused and guaranteed data integrity, reliability and effectiveness and efficiency of computer-based information systems that is. Supporting theories used are notions of audit, EDP Auditing, effectiveness, efficiency, and frame of mind.

The method used in this research is descriptive method. Descriptive research describes, describes, analyses the facts that occur in the object of research in order to answer the questions posed. There are no research variables to be measured.

Based on the measurement tools, the problems that will be analyzed through the stages of operational audits for information systems are planning, fieldwork, reporting, and follow-up.

The results of this study are the effectiveness of electronic data processing in operational activities carried out by KAP and the efficiency of electronic data processing in operational activities carried out by KAP.