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IT GOVERNANCE AND INFORMATION SECURITY OF ACCOUNTING INFORMATION SYSTEMS: A CASE STUDY

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ABSTRACT. This paper aims to determine the level of information technology governance available in the commercial bank (Bank Audi - Najaf branch) using the seven components of COBIT represented. These elements constitute principles, policies, frameworks, processes, organizational structure, culture, ethics, behaviors, information, skills, experience, services, and infrastructure. The research uses the statistical method through a survey of administrators and managers in the Audi Bank - Najaf branch to determine the level of information technology governance available and compare it with the COBIT model, a tool for controlling information technology. The results show that applying information technology governance mechanisms in Iraqi commercial banks can reduce audit risks assessed by external auditors, increase the reliability of accounting information systems, and support information security in light of electronic accounting systems. Finally, applying a model to measure information technology governance in Iraqi commercial banks under the framework COBIT will be a standard measure of the level of governance of information technology and help these banks reduce risk.

JEL Classification: example
M40, M42, M83

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