

Some questions of it control in economic entities

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Abstract

The article studies the existing interpretations of the concept of information technology audit, gives an overview of the standards controlling this sphere. There is described the approach to the control of IT processes in accordance with the standard COBIT, offered the methods for calculating the cost-effectiveness of information technology. The article shows the interrelation of the classical models of measuring the effectiveness of indicators system used in the COBIT.

Keywords

Audit of information technology, Balanced scorecard, COBIT, Control objectives for information and related technology, IT audit, IT efficiency, Maturity model